

# Proposed Budget 2012-13

## Non-Instructional Budget & Fund Balance



March 20, 2012

# Non-Instructional Budget

- ▶ General Support
- ▶ Transportation
- ▶ Community Services
- ▶ Undistributed

# General Support

# General Support

- ▶ Board of Education
- ▶ Central Administration
- ▶ Finance & Auditing
- ▶ Legal Services, Human Resources & Public Information
- ▶ Buildings & Grounds/Operations & Maintenance ☒
- ▶ Special Items

# Board of Education

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

## Board of Education

Contractual	15,000	32,959	15,000	15,000	15,000		
Travel/ Conferences	1,000	-	1,000	1,000	1,000		
Supplies	1,500	811	1,500	1,500	1,500		
TOTAL	\$ 17,500	\$ 33,770	\$ 17,500	\$ 17,500	\$ 17,500	\$ -	0.00%

## District Clerk

Salaries	29,802	26,106	26,701	27,225	27,751		
Contractual	2,000	47	2,000	2,000	2,000		
Supplies	500	282	500	500	500		
TOTAL	\$ 32,302	\$ 26,435	\$ 29,201	\$ 29,725	\$ 30,251	\$ 1,050	3.60%

## District Meeting

Contractual	8,000	3,326	8,000	8,000	8,000		
TOTAL	\$ 8,000	\$ 3,326	\$ 8,000	\$ 8,000	\$ 8,000	\$ -	0.00%

# Central Administration

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Chief School Administrator

Instructional Salary - Superintendent	265,081	250,000	240,000	240,000	240,000		
Non-Instructional Salary	88,904	88,904	88,904	88,904	88,904		
Salary Other	2,500	213	2,500	2,500	2,500		
Contractual	8,000	1,568	8,000	8,000	8,000		
Travel/Conferences	6,000	3,483	6,000	6,000	6,000		
Auto Allowance	6,000	-	6,000	6,000	6,000		
Supplies	2,500	1,181	2,500	2,500	2,500		
TOTAL	\$ 378,985	\$ 345,348	\$ 353,904	\$ 353,904	\$ 353,904	\$ -	0.00%

# Finance & Auditing

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Business Administration

Instructional Salary - Assistant Superintendent	202,501	202,501	202,501	208,441	214,559		
Non-Instructional Salaries	543,520	547,825	517,815	517,815	506,109		
Non-Instructional Salaries - ARRA	19,134	19,060	-	-	-		
Salary Other	29,000	32,423	20,000	30,000	20,000		
Equipment	1,000	1,000	1,000	1,000	-		
Contractual	26,500	48,636	35,000	35,000	35,000		
Postage	17,500	2,471	17,500	12,500	5,000		
Memberships	2,000	1,398	1,000	1,400	1,500		
Advertising	3,000	1,524	2,750	2,500	2,500		
Travel/Conferences	900	95	3,500	3,000	3,000		
Equipment Repair	350	-	350	-	-		
Reproduction Services	32,000	34,415	31,000	31,000	31,000		
Technical Services	9,000	9,400	9,500	9,500	9,500		
Supplies	30,000	30,673	25,000	24,000	24,000		
BOCES	90,000	75,265	80,000	80,000	80,000		
TOTAL	\$ 1,006,405	\$ 1,006,686	\$ 946,916	\$ 956,156	\$ 932,168	\$ (14,748)	-1.56%

## Auditing

Internal Auditor	27,500	31,670	25,000	25,000	25,000		
Claims Auditor - Contractual	22,500	18,197	22,500	22,500	22,500		
External Auditor	55,100	57,000	60,400	60,400	62,100		
TOTAL	\$ 105,100	\$ 106,867	\$ 107,900	\$ 107,900	\$ 109,600	\$ 1,700	1.58%

# Legal Services, Human Resources, & Public Information

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Legal

Technical Services	185,000	200,877	195,000	195,000	205,000		
Financial Services	55,000	57,709	55,000	55,000	55,000		
<b>TOTAL</b>	<b>\$ 240,000</b>	<b>\$ 258,585</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 260,000</b>	<b>\$ 10,000</b>	<b>4.00%</b>

## Human Resources

Instructional Salary - Assistant Superintendent	208,733	201,775	208,733	192,000	206,500		
Non-Instructional Salaries	107,904	110,887	107,904	107,905	107,905		
Salary Other	2,130	-	2,130	2,130	2,130		
Contractual	25,000	6,191	15,000	15,000	15,000		
Postage	2,000	461	1,500	1,500	1,500		
Supplies	2,500	951	1,500	1,500	1,500		
BOCES	40,000	23,601	30,000	30,000	30,000		
<b>TOTAL</b>	<b>\$ 388,267</b>	<b>\$ 343,866</b>	<b>\$ 366,767</b>	<b>\$ 350,035</b>	<b>\$ 364,535</b>	<b>\$ (2,232)</b>	<b>-0.61%</b>

## Public Information

Salaries	-	-	-	28,750	28,750		
Contractual	-	-	-	200	200		
Postage	4,000	-	4,000	1,800	1,800		
Printing/Reproduction	25,000	15,657	20,000	10,000	10,000		
Supplies	500	-	500	500	500		
BOCES	25,000	34,520	25,000	15,000	15,000		
<b>TOTAL</b>	<b>\$ 54,500</b>	<b>\$ 50,177</b>	<b>\$ 49,500</b>	<b>\$ 56,250</b>	<b>\$ 56,250</b>	<b>\$ 6,750</b>	<b>13.64%</b>



# Special Items

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Special Items

Unallocated Insurance	365,000	358,952	350,000	360,000	400,000		
School Association Dues	25,500	24,029	25,000	25,000	25,000		
Judgments/ Claims	145,000	150,325	145,000	150,000	160,000		
Loss on Property	2,000	-	2,000	-	-		
Assessments	70,000	66,853	70,000	68,000	70,000		
Refund on Real Property Taxes	100,000	62,400	100,000	100,000	100,000		
MTA Payroll Tax	200,000	194,545	198,500	150,000	-		
BOCES Admin Services	742,000	698,882	740,000	400,000	740,000		
BOCES Capital Services	71,000	55,934	70,000	70,000	70,000		
TOTAL	\$ 1,720,500	\$ 1,611,920	\$ 1,700,500	\$ 1,323,000	\$ 1,565,000	\$ (135,500)	-7.97%

# Transportation

# Transportation

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Pupil Transportation

Salaries	66,560	66,560	67,523	67,523	68,484		
Gas & Supplies	500,000	412,076	500,000	575,000	600,000		
Field Trips - DG	1,800	1,628	1,800	1,800	1,800		
Field Trips - RB	1,800	-	1,800	1,800	1,800		
Field Trips - WO	1,800	1,280	1,800	1,800	1,800		
Field Trips - Bell	2,500	975	2,500	2,500	2,500		
Field Trips - SB	2,500	2,220	2,500	2,500	2,500		
Field Trips - HG	7,000	9,319	7,000	7,000	7,000		
Special Education	1,062,350	1,067,526	1,064,500	1,064,500	1,129,400		
Athletic Trips	145,000	128,347	138,000	138,000	130,000		
General Education (Public & Private)	3,935,055	3,937,280	3,943,337	3,943,337	3,872,295		
Van Monitors	401,200	397,834	402,073	402,073	461,943		
<b>TOTAL</b>	<b>\$ 6,127,565</b>	<b>\$ 6,025,045</b>	<b>\$ 6,132,833</b>	<b>\$ 6,207,833</b>	<b>\$ 6,279,522</b>	<b>\$ 146,689</b>	<b>2.39%</b>

# Transportation Distance Limits

K-8: Walking Distance not to exceed .5 mile

9-12: Walking Distance not to exceed 1 mile

# Transportation Highlights

- ▶ Buses – 39
- ▶ Vans - 21
- ▶ Special Education Vans – 17.5
- ▶ Special Education Monitors – 20
- ▶ No charges for Emergency services (snow days, bomb threats, split dismissals, etc.)
- ▶ No charge for personnel to manage Transfinder computer routing system
- ▶ No charge for in district runs between 9-2
- ▶ No charge for special transportation for injured students (crutches – broken legs – etc.) between 9:00 am and 2:00 pm



# Community Service

# Community Service

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

## Community Services

Non-Instructional Salary - Census

			18,977	18,977	18,977	18,977	18,977	18,977					
TOTAL	\$	18,977	\$	18,977	\$	18,977	\$	18,977	\$	18,977	\$	-	0.00%

# Undistributed



# Undistributed

- ▶ Employee Benefits
- ▶ Debt Service
- ▶ Interfund Transfers

# Employee Benefits

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Employee Benefits

Employees Retirement - NYS ERS	223,300	1,107,925	1,455,000	1,455,000	1,636,900		
Teachers Retirement - NYS TRS	4,329,130	4,155,263	5,525,000	5,524,283	6,095,150		
FICA	4,516,811	4,111,889	4,325,000	4,216,500	4,246,630		
Workers Compensation	297,000	296,278	302,500	288,049	296,690		
Life Insurance	34,000	27,924	34,000	30,000	34,000		
Unemployment	120,000	169,664	200,000	200,000	200,000		
Administrators LTD	22,000	18,872	22,000	20,000	22,000		
Health Insurance Buy-Out CCT	57,750	51,651	57,750	50,000	50,000		
Health Insurance Buy-Out COSA	93,500	79,979	85,250	60,500	60,500		
Health Insurance	10,947,000	9,994,835	10,832,616	10,500,000	10,797,770		
Health Insurance - ARRA	-	13,650	-	-	-		
Medicare Reimbursement	443,000	440,432	455,300	450,000	477,500		
Physicals - Administrators	10,000	1,187	10,000	10,000	10,000		
Dental/Teaching Assistants Non-Tenured	23,000	18,623	30,000	20,000	20,000		
Dental/Custodians	60,000	68,106	68,000	68,000	68,000		
Joint Benefit Fund - Teachers/ Administrators	648,635	640,783	626,500	643,000	645,530		
Joint Benefit Fund - COSA	176,545	147,683	194,500	134,000	130,000		
Employee Assistance Program (EAP)	15,050	14,706	15,050	15,050	15,050		
Vision/Teaching Assistants Non-Tenured	3,100	2,338	3,600	2,000	2,800		
Vision/Custodians	15,000	15,009	15,000	15,000	15,000		
Compensated Absences	125,000	283,994	125,000	170,000	-		
Employee Benefits Total	\$ 22,159,821	\$ 21,660,792	\$ 24,382,066	\$ 23,871,382	\$ 24,823,520	\$ 441,454	1.81 %

# Debt Service

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Debt Service

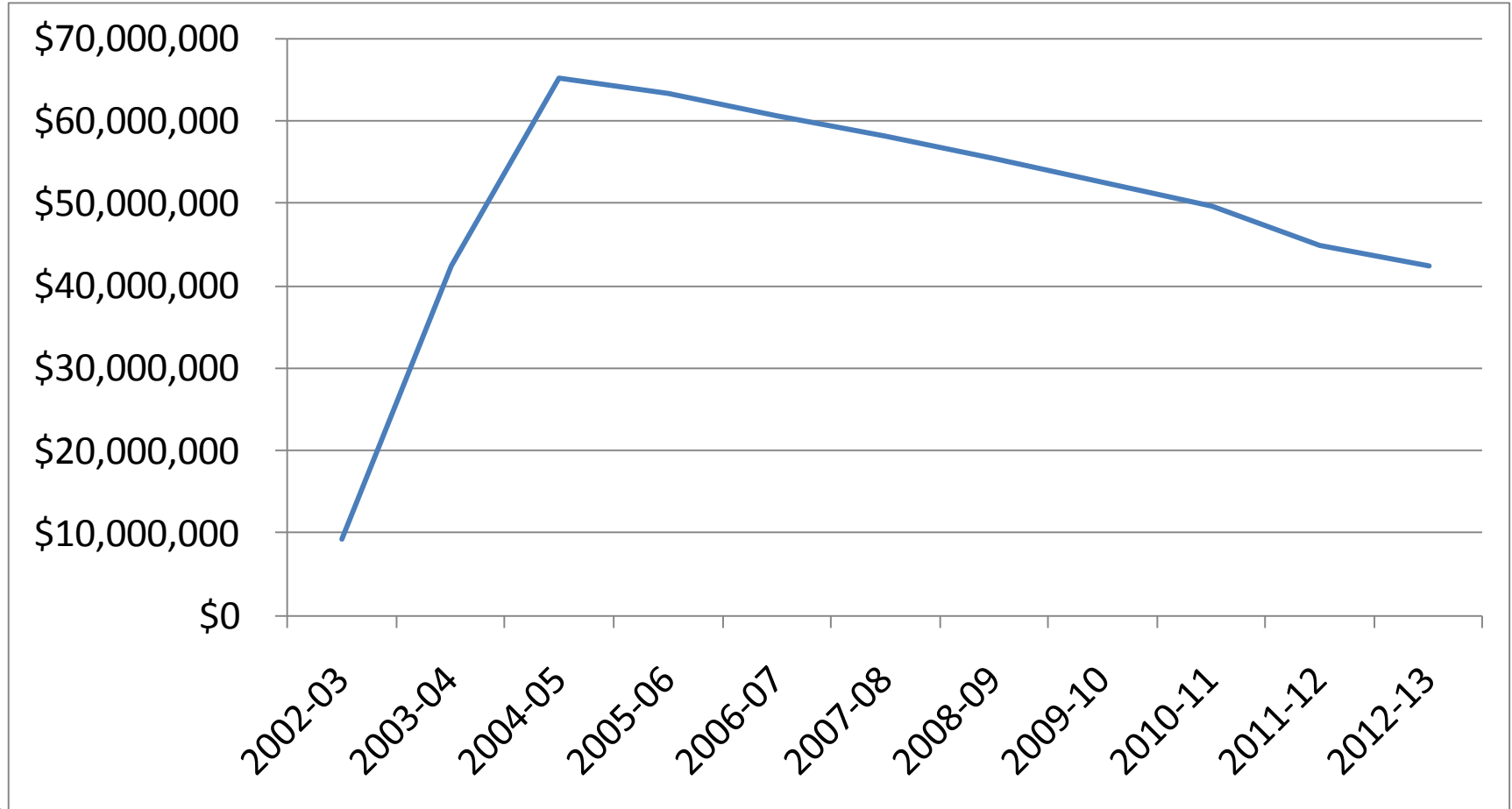
Bonds - Principal	3,025,000	3,475,000	2,810,000	2,810,000	2,270,000		
Bonds - Interest	1,912,670	1,234,269	1,743,375	1,743,375	1,661,556		
TAN - Interest	175,000	162,797	300,000	75,333	150,000		
Lease/Purchase Technology Hardware	264,090	182,364	279,147	279,147	220,000		
Lease/Purchase Agreement EPC - Principal	-	-	-	-	313,554		
Lease/Purchase Agreement EPC - Interest	598,595	-	798,595	134,177	168,473		
Lease/Purchase Agreement EPC - Phase II	-	-	-	-	316,545		
<b>TOTAL</b>	<b>\$ 5,975,355</b>	<b>\$ 5,054,430</b>	<b>\$ 5,931,117</b>	<b>\$ 5,042,032</b>	<b>\$ 5,100,128</b>	<b>\$ (830,989)</b>	<b>-14.01%</b>

# Debt Service Schedule

## Principal & Interest 2011 thru 2017

▶ 2011-12	\$4,553,375
▶ 2012-13	\$3,931,556
▶ 2013-14	\$3,928,456
▶ 2014-15	\$3,920,056
▶ 2015-16	\$3,924,056
▶ 2016-17	\$3,922,256

# Debt Service History



# Interfund Transfers

2010-11	2010-11	2011-12	2011-12	2012-13	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Variance \$	Variance %

## Interfund Transfers

### Transfer to Special Aid

- Summer School Program

140,000 140,000 160,000 160,000 160,000

### Transfer to Capital Projects

- Identified Project

100,000 100,000 100,000 100,000 100,000

TOTAL \$ 240,000 \$ 240,000 \$ 260,000 \$ 260,000 \$ 260,000 \$ - 0.00%

#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
-------	-------	-------	-------	-------	-------	-------

# Fund Balance

# BOE Approved Use of Fund Balance for 2011-12

## Other Financing Sources

	2010-11	2011-12
Appropriated Fund Balance	\$2,430,000	\$2,204,180
Transfer in from Debt Service Fund	\$0	\$367,400
Transfer in from Capital Projects Fund	\$223,301	\$13,894
Transfer in from Retirement Contributions Fun	\$0	\$1,664,526
Total	\$2,653,301	\$4,250,000



# Fund Balance

Fund Balance		6/30/2010	6/30/2011	7/1/2011
Reserved				
	Reserved for Purchases	\$2,095,204	\$1,733,527	\$1,733,527
	Reserved for Debt Service	\$599,008	\$367,400	\$0
	Reserved for Tax Certiorari	\$3,327,083	\$3,328,170	\$3,328,170
	Reserved for Unemployment Benefits	\$150,469	\$150,518	\$150,518
	Reserved for Property	\$59,027	\$59,046	\$59,046
	Reserved for Insurance	\$210,081	\$210,150	\$210,150
	Reserved for Liability Claims	\$218,379	\$218,450	\$218,450
	Reserved for Employee Benefit Accrued Liability	\$3,500,000	\$3,501,144	\$3,501,144
	Reserved for Repairs	\$136,860	\$137,001	\$137,001
	Reserved for Retirement Contributions	\$2,796,706	\$4,073,312	\$2,408,786
	Reserved for Capital Projects	\$237,195	\$25,610	\$11,716
Unreserved				
	Designated for Subsequent Year	\$2,430,000	\$2,204,180	\$0
	Unassigned	\$4,375,650	\$4,446,795	\$4,446,795
Total		\$20,135,662	\$20,455,303	\$16,205,303

# Proposed Appropriation of Fund Balance/Reserves – 2012-13

Propose to Appropriate \$3MM

- ▶ Sustainability
- ▶ Within Tax Cap

# Budget Calendar

- ▶ Budget Preview
  - January 10, 2012 ☒
- ▶ Superintendent's Recommended Budget to BOE
  - February 28, 2012 ☒
- ▶ Budget Presentations
  - March 6, 2012: Curriculum/Athletics ☒
  - March 13, 2012: Special Education/Technology ☒
  - March 20, 2012: Operations & Maintenance/Non-instructional/  
Fund Balance ☒
  - March 27, 2012: Revenue/Tax rates/Contingency
- ▶ Budget Adoption
  - April 10, 2012
- ▶ Budget Hearing
  - May 1, 2012
- ▶ Budget Vote
  - May 15, 2012

# PTA Sponsored Budget Meetings

## Community Forum on the Proposed Budget *Bell Auditorium*

- Wednesday, March 7 – 7:30 pm ☒
- Thursday, March 8 – 9:30 am ☒

## Community Q&A on the Adopted Budget *Seven Bridges Lower Commons*

- Wednesday, May 2 – 9:30 am
- Wednesday, May 2 – 7:30 pm