

Proposed Budget 2013-14

Non-Instructional Budget & Fund Balance



March 20, 2013

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

	2011-12		2012-13		2013-14	Approved vs.	
	Approved	Year End	Approved	Year End	Proposed	Proposed	
	Budget	Actual	Budget	Projection	Budget	Variance \$	
<u>Board of Education</u>							
Contractual	15,000	19,478	15,000	15,500	15,000		
Travel/ Conferences	1,000	104	1,000	500	500		
Supplies	1,500	1,130	1,500	1,500	1,500		
TOTAL	\$17,500	\$20,712	\$17,500	\$17,500	\$17,000	\$ (500)	-2.86%

<u>District Clerk</u>							
Salaries	26,701	26,717	27,751	27,751	28,278		
Contractual	2,000	158	2,000	2,000	1,000		
Supplies	500	320	500	500	500		
TOTAL	\$29,201	\$27,195	\$30,251	\$30,251	\$29,778	\$ (473)	-1.56%

<u>District Meeting</u>							
Salaries	-	-	-	8,000	7,777		
Contractual	8,000	2,866	8,000	-	3,000		
TOTAL	\$ 8,000	\$ 2,866	\$ 8,000	\$ 8,000	\$10,777	\$ 2,777	34.71%

Central Administration

2011-12		2012-13		2013-14	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Chief School Administrator

Instructional Salary - Superintendent	240,000	240,000	240,000	250,000	250,000		
Non-Instructional Salary	88,904	88,904	88,904	88,904	88,904		
Salary Other	2,500	3,079	2,500	2,500	2,500		
Contractual	8,000	3,656	8,000	3,000	6,000		
Travel/Conferences	6,000	1,316	6,000	1,500	6,000		
Auto Allowance	6,000	6,000	6,000	6,000	6,000		
Supplies	2,500	1,831	2,500	2,000	2,250		
TOTAL	\$353,904	\$344,786	\$353,904	\$353,904	\$361,654	\$ 7,750	2.19%

Finance & Auditing

	2011-12		2012-13		2013-14	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Business Administration							
Instructional Salary - Assistant Superintendent	202,501	208,441	214,559	216,559	216,559		
Non-Instructional Salaries	517,815	517,428	506,109	506,109	511,791		
Salary Other	20,000	20,556	20,000	20,000	20,000		
Equipment	1,000	1,960	-	-	-		
Contractual	35,000	51,154	35,000	125,000	37,500		
Postage	17,500	6,122	5,000	5,000	5,250		
Memberships	1,000	1,277	1,500	1,500	1,350		
Advertising	2,750	1,477	2,500	2,000	2,000		
Travel/ Conferences	3,500	1,925	3,000	3,000	2,250		
Equipment Repair	350	925	-	-	-		
Reproduction Services	31,000	31,868	31,000	31,000	31,000		
Technical Services	9,500	9,400	9,500	9,500	9,500		
Supplies	25,000	28,602	24,000	24,000	24,000		
BOCES	80,000	75,429	80,000	80,000	78,000		
TOTAL	\$ 946,916	\$ 956,562	\$ 932,168	\$ 1,023,668	\$ 939,200	\$ 7,032	0.75%
Auditing							
Internal Auditor	25,000	19,750	25,000	24,000	25,000		
Claims Auditor - Contractual	22,500	18,075	22,500	20,000	22,500		
External Auditor	60,400	58,600	62,100	62,100	63,800		
TOTAL	\$ 107,900	\$ 96,425	\$ 109,600	\$ 106,100	\$ 111,300	\$ 1,700	1.55%

Legal Services, Human Resources, & Public Information

	2011-12		2012-13		2013-14	Approved vs.	
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %
Legal							
Technical Services	195,000	216,896	205,000	205,000	215,000		
Financial Services	55,000	33,865	55,000	55,000	55,000		
TOTAL	\$ 250,000	\$ 250,761	\$ 260,000	\$ 260,000	\$ 270,000	\$ 10,000	3.85%
Human Resources							
Instructional Salary - Assistant Superintendent	208,733	185,600	206,500	206,500	206,500		
Non-Instructional Salaries	107,904	110,203	107,905	107,905	107,905		
Salary Other	2,130	-	2,130	2,130	2,130		
Contractual	15,000	7,480	15,000	15,000	15,000		
Postage	1,500	546	1,500	1,500	1,500		
Supplies	1,500	1,432	1,500	1,500	1,500		
BOCES	30,000	32,252	30,000	30,000	30,000		
TOTAL	\$ 366,767	\$ 337,513	\$ 364,535	\$ 364,535	\$ 364,535	\$ -	0.00%
Public Information							
Salaries	-	34,231	28,750	45,138	45,138		
Contractual	-	-	200	-	-		
Postage	4,000	524	1,800	-	-		
Printing/Reproduction	20,000	14,184	10,000	10,000	5,000		
Supplies	500	775	500	500	500		
BOCES	25,000	33,300	15,000	15,000	10,000		
TOTAL	\$ 49,500	\$ 83,014	\$ 56,250	\$ 70,638	\$ 60,638	\$ 4,388	7.80%

Special Items

2011-12		2012-13		2013-14	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Special Items

Unallocated Insurance	350,000	323,787	400,000	375,000	400,000		
School Association Dues	25,000	25,000	25,000	25,000	25,000		
Judgments/ Claims	145,000	232,646	160,000	170,000	170,000		
Loss on Property	2,000	-	-	-	-		
Assessments	70,000	64,969	70,000	68,000	68,000		
Refund on Real Property Taxes	100,000	90,917	100,000	100,000	100,000		
MTA Payroll Tax	198,500	126,818	-	-	-		
BOCES Admin Services	740,000	375,100	740,000	740,000	760,000		
BOCES Capital Services	70,000	57,677	70,000	68,000	68,000		
TOTAL	\$1,700,500	\$1,296,914	\$1,565,000	\$1,546,000	\$1,591,000	\$ 26,000	1.66%

Transportation

Transportation

2011-12		2012-13		2013-14	Approved vs.	
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	Variance %

Pupil Transportation

Salaries	67,523	67,523	68,484	68,484	69,446		
Gas & Supplies	500,000	549,421	600,000	600,000	625,000		
Field Trips - DG	1,800	1,185	1,800	1,800	1,800		
Field Trips - RB	1,800	630	1,800	1,800	1,800		
Field Trips - WO	1,800	1,800	1,800	1,800	1,800		
Field Trips - Bell	2,500	766	2,500	2,500	2,500		
Field Trips - SB	2,500	1,340	2,500	2,500	2,500		
Field Trips - HG	7,000	10,650	7,000	7,000	7,000		
Special Education	1,064,500	1,165,168	1,129,400	1,129,400	1,149,730		
Athletic Trips	138,000	131,319	130,000	130,000	130,000		
General Education (Public & Private)	3,943,337	3,876,585	3,872,295	3,872,295	3,941,995		
Van Monitors	402,073	402,073	461,943	461,943	470,260		
TOTAL	\$6,132,833	\$6,208,460	\$6,279,522	\$6,279,522	\$6,403,831	\$ 124,309	1.98%

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

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Community Services

Non-Instructional Salary - Census	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

Employee Benefits

	2011-12		2012-13		2013-14	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Employees Retirement - NYS ERS	1,455,000	1,315,644	1,636,900	1,636,900	1,913,300		
Teachers Retirement - NYS TRS	5,525,000	5,358,728	6,095,150	6,000,000	8,100,000		
FICA	4,325,000	4,014,209	4,246,630	4,200,000	4,201,600		
Workers Compensation	302,500	288,049	296,690	292,128	314,300		
Life Insurance	34,000	30,753	34,000	30,000	20,000		
Unemployment	200,000	105,427	200,000	200,000	200,000		
Administrators LTD	22,000	17,443	22,000	18,000	20,000		
Health Insurance Buy-Out CCT	57,750	49,542	50,000	50,000	50,000		
Health Insurance Buy-Out COSA	85,250	59,354	60,500	60,500	58,000		
Health Insurance	10,832,616	10,011,359	10,797,770	10,750,000	10,946,760		
Medicare Reimbursement	455,300	472,532	477,500	477,500	500,500		
Physicals - Administrators	10,000	1,113	10,000	10,000	9,600		
Dental/Teaching Assistants Non-Tenured	30,000	10,739	20,000	20,000	22,000		
Dental/Custodians	68,000	70,081	68,000	70,250	70,500		
Joint Benefit Fund - Teachers/ Administrators	626,500	649,773	645,530	645,530	668,500		
Joint Benefit Fund - COSA	194,500	136,043	130,000	142,500	140,000		
Employee Assistance Program (EAP)	15,050	14,706	15,050	15,050	15,050		
Vision/Teaching Assistants Non-Tenured	3,600	963	2,800	2,250	2,000		
Vision/Custodians	15,000	14,876	15,000	15,000	15,000		
Compensated Absences	125,000	74,494	-	20,500	-		
Employee Benefits Total	\$ 24,382,066	\$ 22,695,828	\$ 24,823,520	\$ 24,656,108	\$ 27,267,110	\$ 2,443,590	9.84%

Debt Service

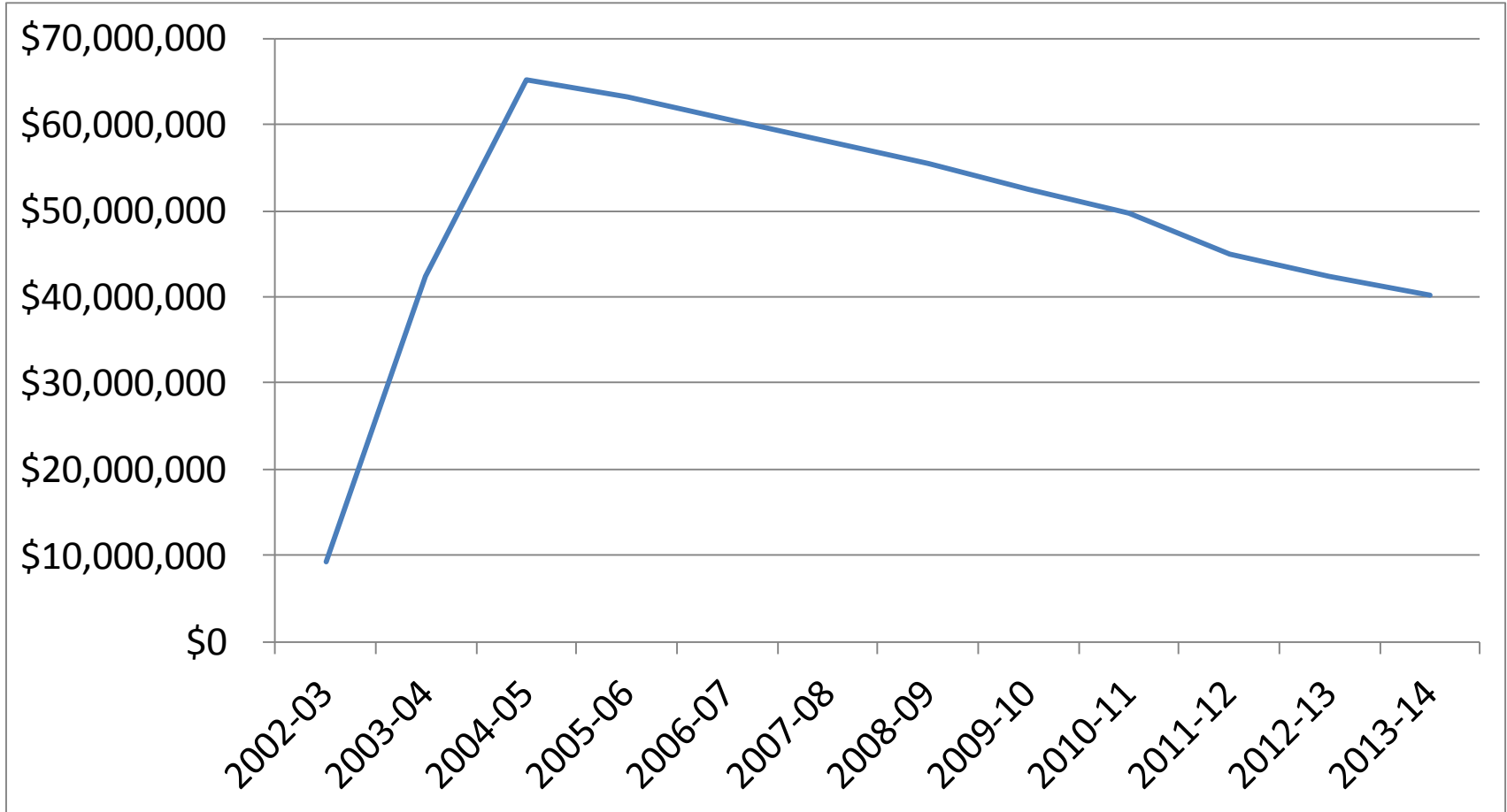
	2011-12		2012-13		2013-14	Approved vs.	Variance %
	Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget	Proposed Variance \$	
Debt Service							
Bonds - Principal	2,810,000	2,810,000	2,270,000	2,270,000	2,335,000		
Bonds - Interest	1,743,375	1,743,375	1,661,556	1,661,556	1,593,456		
Bonds - Boces Capital Project - Interest	-	-	-	-	32,058		
TAN - Interest	300,000	75,333	150,000	74,222	125,000		
Lease/Purchase Technology Hardware	279,147	277,009	220,000	220,000	220,386		
Lease/Purchase Agreement EPC I - Principal	-	-	313,554	313,554	322,523		
Lease/Purchase Agreement EPC I - Interest	798,595	134,177	168,473	168,473	159,505		
Lease/Purchase Agreement EPC II - Principal	-	-	-	-	343,395		
Lease/Purchase Agreement EPC II - Interest	-	-	316,545	86,973	118,636		
TOTAL \$	5,931,117 \$	5,039,894 \$	5,100,128 \$	4,794,778 \$	5,249,959 \$	149,831	2.94%

Debt Service Schedule

Principal & Interest 2012 through 2018

▶ 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

2011-12		2012-13		2013-14	Approved vs. Proposed Variance \$	Variance %
Approved Budget	Year End Actual	Approved Budget	Year End Projection	Proposed Budget		

Interfund Transfers

Transfer to Special Aid

- Summer School Program 160,000 160,000 160,000 160,000 180,000

Transfer to Capital Projects

- Identified Project 100,000 100,000 100,000 100,000 200,000

TOTAL \$260,000 \$260,000 \$260,000 \$260,000 \$380,000 \$ 120,000 46.15%

Fund Balance

Fund Balance

Fund Balances - General Fund

	June 30, 2011	June 30, 2012
Nonspendable	\$21,892	\$27,440
Restricted:		
Tax Certiorari	\$3,328,170	\$4,263,016
Unemployment Benefits	\$150,518	\$150,561
Property Loss	\$59,046	\$59,063
Insurance	\$210,150	\$210,210
Liability Claims	\$218,450	\$218,512
Employee Benefit Accrued Liability	\$3,501,144	\$3,502,143
Repairs	\$137,001	\$137,084
Retirement Contributions	\$4,073,312	\$3,509,354
Total	<u>\$11,677,791</u>	<u>\$12,049,943</u>
Assigned		
Purchases on Order	\$1,733,527	\$1,505,424
Subsequent Year's Expenditures	\$2,204,180	\$3,000,000
Total	<u>\$3,937,707</u>	<u>\$4,505,424</u>
Unassigned	\$4,446,795	\$4,488,000
Total Fund Balance	\$20,084,185	\$21,070,807



Use of Fund Balance

Appropriation of Fund Balance			12-13 Approved		13-14 Proposed
	Unassigned		\$3,000,000		\$2,246,143
	Restricted:				
		Debt Service Fund			
		Capital Projects Fund			\$3,857
		Retirement Contributions Fund			\$500,000
Total			\$3,000,000		\$2,750,000

Proposed Appropriation of Fund Balance/Reserves – 2013-14

Propose to Appropriate \$2.75MM

- ▶ Sustainability
- ▶ Within Tax Cap

Budget Calendar

- ▶ Budget Preview
 - January 24, 2013 ✓
- ▶ Superintendent's Recommended Budget to BOE
 - February 27, 2013 ✓
- ▶ Budget Presentations
 - March 13, 2013: Special Education/Athletics/Curriculum ✓
 - March 20, 2013: Technology/Operations & Maintenance/Non-instructional/Fund Balance ✓
 - April 3, 2013: Revenue/Tax Rates/Contingency
- ▶ Budget Adoption
 - April 17, 2013
- ▶ Budget Hearing
 - May 8, 2013
- ▶ Budget Vote
 - May 21, 2013

PTA Sponsored Budget Meetings

Community Forum on the Proposed Budget *Bell Auditorium*

- Tuesday, March 5 – 9:30 am ☒
- Tuesday, March 5 – 7:30 pm ☒

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

- Thursday, May 9 – 9:30 am
- Thursday, May 9 – 7:30 pm