

Proposed Budget 2011-12

Non-Instructional Budget Fund Balance

Prepared by John Chow
March 29, 2011

Non-Instructional Budget

- General Support
- Transportation
- Community Services
- Undistributed

General Support

- Board of Education
- Central Administration
- Finance & Auditing
- Legal Services, Human Resources & Public Information
- Special Items

Board of Education

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Board of Education

Contractual	17,000	14,168	15,000	37,577	15,000		
Travel/Conferences	1,000	-	1,000	-	1,000		
Supplies	1,000	1,610	1,500	730	1,500		
TOTAL	\$19,000	\$15,778	\$17,500	\$38,307	\$17,500	\$ -	0.00%

District Clerk

Salaries	28,381	24,440	29,802	25,731	26,701		
Contractual	3,000	122	2,000	500	2,000		
Supplies	500	203	500	500	500		
TOTAL	\$31,881	\$24,765	\$32,302	\$26,731	\$29,201	\$ (3,101)	-9.60%

District Meeting

Salaries	-	-	-	-	-		
Contractual	8,000	2,133	8,000	3,000	8,000		
TOTAL	\$ 8,000	\$ 2,133	\$ 8,000	\$ 3,000	\$ 8,000	\$ -	0.00%

Central Administration

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Chief School Administrator

Instructional Salary	255,000	256,040	265,081	250,000	250,000		
Non-Instructional Salary	84,347	84,347	88,904	88,904	88,904		
Salary Other	2,500	2,653	2,500	2,500	2,500		
Contractual	12,500	900	8,000	1,803	8,000		
Travel/Conferences	2,000	4,369	6,000	5,033	6,000		
Auto Allowance	6,000	6,500	6,000	-	6,000		
Supplies	4,000	1,168	2,500	1,274	2,500		
TOTAL	\$366,347	\$355,977	\$378,985	\$349,513	\$363,904	\$ (15,081)	-3.98%

Finance & Auditing

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Business Administration

Instructional Salary	191,069	191,069	202,501	202,501	202,501		
Non-Instructional Salaries	515,996	529,065	543,520	543,520	517,815		
Non-Instructional Salaries - ARRA	-	21,042	19,134	19,134	-		
Salary Other	29,000	22,761	29,000	25,000	20,000		
Equipment	1,000	1,584	1,000	1,000	1,000		
Contractual	26,500	66,372	26,500	30,000	35,000		
Postage	15,000	40,594	17,500	17,500	17,500		
Memberships	2,000	705	2,000	1,000	1,000		
Advertising	1,400	2,491	3,000	2,750	2,750		
Travel/Conferences	3,850	3,987	3,300	3,500	3,500		
Equipment Repair	800	125	350	350	350		
Reproduction Services	40,000	29,298	32,000	31,000	31,000		
Technical Services	10,000	9,400	9,000	9,500	9,500		
Supplies	30,000	21,044	30,000	25,000	25,000		
BOCES	70,000	65,323	90,000	80,000	80,000		
TOTAL	\$ 936,615	\$ 1,004,860	\$ 1,008,805	\$ 991,755	\$ 946,916	\$ (61,889)	-6.13%

Auditing

Internal Auditor	25,000	25,407	27,500	22,500	25,000		
Claims Auditor - Contractual	22,500	17,274	22,500	22,500	22,500		
External Auditor	53,500	52,000	55,100	58,600	60,400		
TOTAL	\$ 101,000	\$ 94,681	\$ 105,100	\$ 103,600	\$ 107,900	\$ 2,800	2.66%

Legal Services, Human Resources, & Public Information

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Legal

Technical Services	185,000	186,636	185,000	185,000	195,000		
Financial Services	40,000	50,999	55,000	55,000	55,000		
TOTAL	\$ 225,000	\$ 237,635	\$ 240,000	\$ 240,000	\$ 250,000	\$ 10,000	4.17%

Human Resources

Instructional Salary	199,714	199,714	208,733	208,733	208,733		
Non-Instructional Salaries	102,436	105,614	107,904	107,904	107,904		
Salary Other	2,130	27	2,130	200	2,130		
Contractual	25,000	5,782	25,000	6,000	15,000		
Postage	2,000	172	2,000	250	1,500		
Supplies	2,500	876	2,500	1,000	1,500		
BOCES	40,000	23,474	40,000	30,000	30,000		
TOTAL	\$ 373,780	\$ 335,658	\$ 388,267	\$ 354,087	\$ 366,767	\$ (21,500)	-5.54%

Public Information

Postage	4,000	-	4,000	4,000	4,000		
Printing/Reproduction	30,000	15,606	25,000	20,000	20,000		
Supplies	1,000	-	500	500	500		
BOCES	24,500	23,220	25,000	25,000	25,000		
TOTAL	\$ 59,500	\$ 38,826	\$ 54,500	\$ 49,500	\$ 49,500	\$ (5,000)	-9.17%

Special Items

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Special Items

Unallocated Insurance	385,000	284,226	365,000	350,000	350,000		
School Association Dues	26,000	24,692	25,500	25,000	25,000		
Judgments/Claims	100,000	108,044	145,000	145,000	145,000		
Loss on Property	1,000	-	2,000	2,000	2,000		
Assessments	105,000	83,157	70,000	70,000	70,000		
Refund on Real Property Taxes	50,000	549,798	100,000	100,000	100,000		
MTA Payroll Tax	145,000	182,740	200,000	195,000	198,500		
BOCES Admin Services	700,000	694,987	742,000	740,000	740,000		
BOCES Capital Services	64,000	62,783	71,000	70,000	70,000		
TOTAL	\$1,576,000	\$1,990,427	\$1,720,500	\$1,697,000	\$1,700,500	\$ (20,000)	-1.16%

Transportation

Transportation

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Pupil Transportation

Salaries	62,802	62,565	66,560	66,560	67,523		
Gas & Supplies	525,000	299,819	500,000	500,000	500,000		
Field Trips - DG	1,800	1,772	1,800	1,800	1,800		
Field Trips - RB	1,800	-	1,800	-	1,800		
Field Trips - WO	1,800	1,731	1,800	1,800	1,800		
Field Trips - Bell	1,800	601	2,500	2,500	2,500		
Field Trips - SB	1,800	2,921	2,500	2,500	2,500		
Field Trips - HG	7,500	10,277	7,000	7,000	7,000		
Special Education	1,046,650	1,131,232	1,062,350	1,068,917	1,064,500		
Athletic Trips	145,000	138,814	145,000	145,000	138,000		
General Education (Public & Private)	3,896,095	3,896,095	3,935,055	3,938,421	3,943,337		
Van Monitors	397,245	296,104	401,200	397,834	402,073		
TOTAL	\$6,089,292	\$5,841,931	\$6,127,565	\$6,132,332	\$6,132,833	\$ 5,268	0.09%

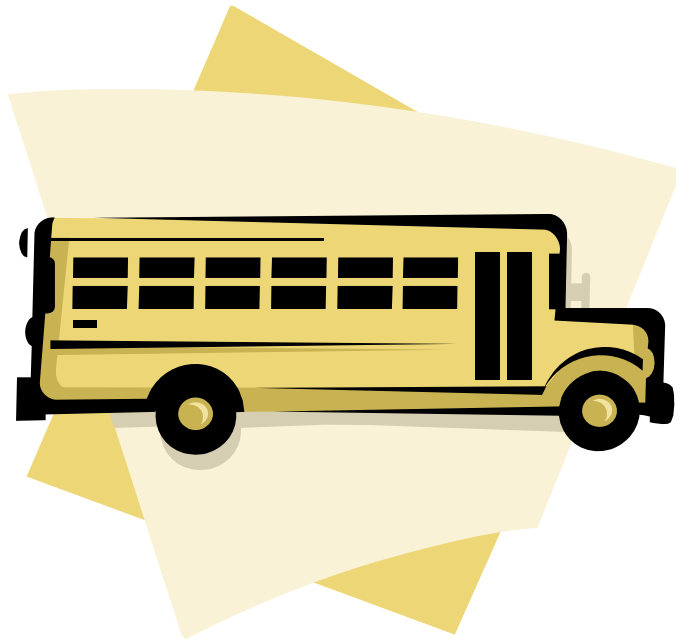
Transportation Distance Limits

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

9-12: Walking Distance not to exceed 1 mile

Transportation Highlights

- Buses – 42
- Vans - 18
- Special Education Vans – 19
- Special Education Monitors – 17
- 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

2009-10 Approved Budget	2009-10 Year End Actual	2010-11 Approved Budget	2010-11 Year End Projection	2011-12 Proposed Budget	Approved vs. Proposed Diff. \$	Diff. %
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Community Services

Non-Instructional Salary - Census
TOTAL

17,988	17,850	18,977	18,977	18,977		
\$17,988	\$17,850	\$18,977	\$18,977	\$18,977	\$ -	0.00%

Undistributed

- Employee Benefits
- Debt Service
- Interfund Transfers

Employee Benefits

	2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
	Approved	Year End	Approved	Year End	Proposed	Proposed	
	Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %
Employee Benefits							
Employees Retirement - NYS ERS	683,000	720,576	223,300	1,171,913	1,455,000		
Teachers Retirement - NYS TRS	3,084,000	2,979,208	4,329,130	4,329,130	5,525,000		
FICA	4,269,000	4,056,172	4,516,811	4,277,611	4,325,000		
Workers Compensation	300,000	297,017	297,000	296,278	302,500		
Life Insurance	38,000	31,307	34,000	28,635	34,000		
Unemployment	288,000	123,113	120,000	120,000	200,000		
Administrators LTD	20,000	19,962	22,000	22,000	22,000		
Health Insurance Buy-Out CCT	71,500	57,637	57,750	54,527	57,750		
Health Insurance Buy-Out COSA	104,500	91,208	93,500	85,479	85,250		
Health Insurance	10,654,253	9,955,195	10,947,000	10,947,000	10,832,616		
Health Insurance - ARRA	-	60,505	-	-	-		
Medicare Reimbursement	425,000	442,170	443,000	443,000	455,300		
Physicals - Administrators	5,000	1,126	10,000	1,500	10,000		
Dental/Teaching Assistants Non-Tenured	32,000	25,300	23,000	23,000	30,000		
Dental/Custodians	64,000	61,458	60,000	68,200	68,000		
Joint Benefit Fund - Teachers/Administrators	594,760	645,595	648,635	648,635	626,500		
Joint Benefit Fund - COSA	174,720	150,520	176,545	176,545	194,500		
Employee Assistance Program (EAP)	15,050	15,050	15,050	15,050	15,050		
Vision/Teaching Assistants Non-Tenured	5,100	2,905	3,100	3,100	3,600		
Vision/Custodians	15,500	14,927	15,000	15,000	15,000		
Compensated Absences	125,000	156,305	125,000	125,000	125,000		
Employee Benefits Total	\$20,968,383	\$19,907,255	\$22,159,821	\$22,851,603	\$24,382,066	\$ 2,222,245	10.03%

Budget Comparison

Categories	2010-11	2011-12	\$ Increase	Increase %
Salaries	\$58,761,393	\$58,489,475	-\$271,918	-0.46%
Employee Benefits	\$22,159,821	\$24,381,866	\$2,222,045	10.03%
ERS	\$223,300	\$1,455,000	\$1,231,700	551.59% *
TRS	\$4,329,130	\$5,525,000	\$1,195,870	27.62% *
FICA	\$4,516,811	\$4,325,000	-\$191,811	-4.25% *
Health Insurance	\$13,090,580	\$13,076,866	-\$13,714	-0.10%
Transportation	\$6,061,005	\$6,065,310	\$4,305	0.07%
Debt Service	\$5,711,265	\$5,652,170	-\$59,095	-1.03%
Special Education Services	\$4,659,049	\$5,125,832	\$466,783	10.02%
Operations & Maintenance	\$4,541,805	\$4,291,805	-\$250,000	-5.50%
BOCES Services	\$1,919,932	\$1,963,110	\$43,178	2.25%
Technology	\$1,617,311	\$1,575,811	-\$41,500	-2.57%
Per Pupil Allocation	\$1,676,643	\$1,527,629	-\$149,014	-8.89%
Other	\$2,283,124	\$43,435	-\$2,239,689	-98.10%
Total	\$109,391,348	\$111,338,488	\$1,947,140	1.78%

*Mandated

Debt Service

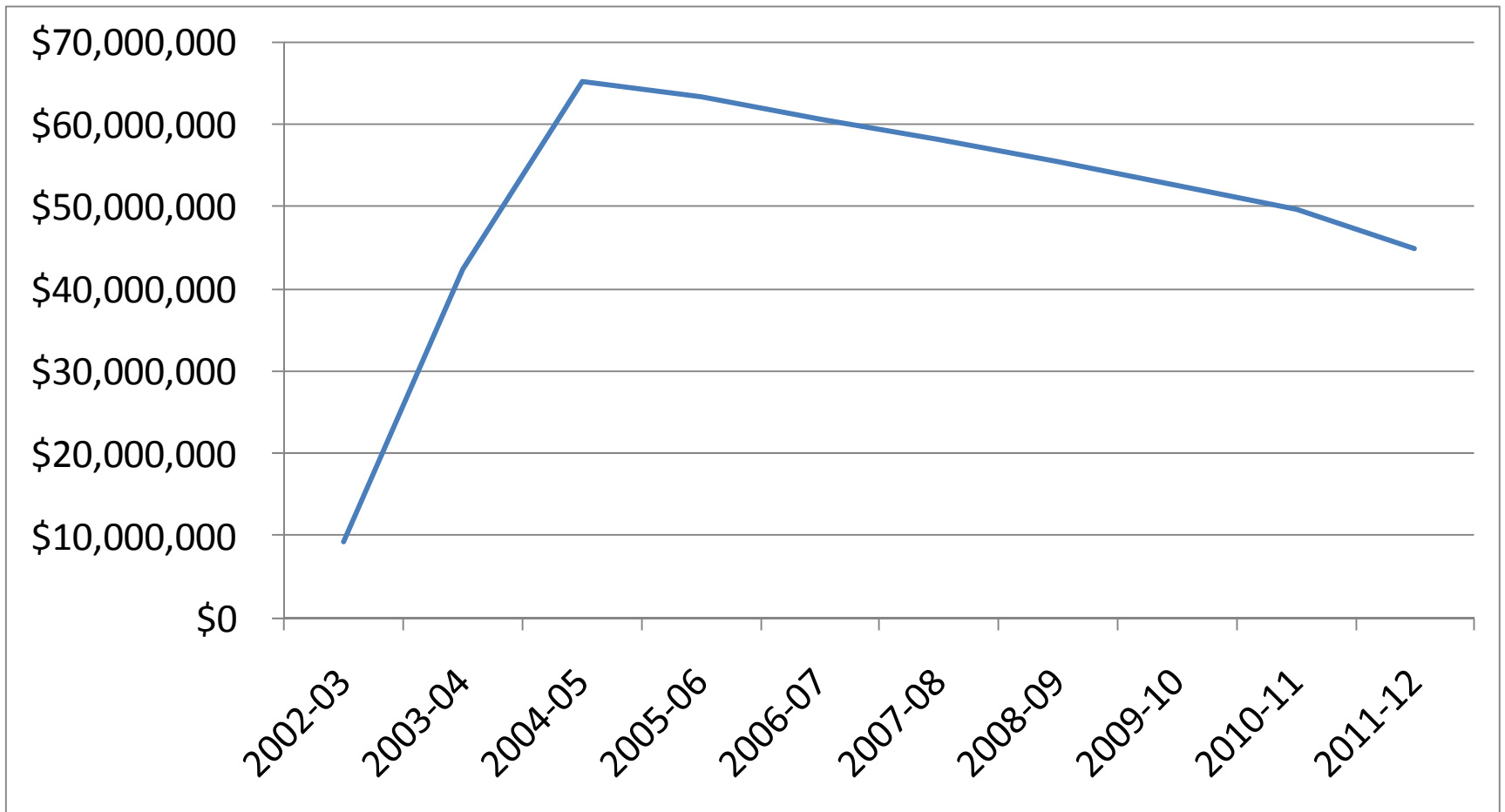
	2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
	Approved	Year End	Approved	Year End	Proposed	Proposed	
	Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %
<u>Debt Service</u>							
Bonds - Principal	2,920,000	2,920,000	3,025,000	3,475,000	2,810,000		
Bonds - Interest	2,247,815	2,247,815	1,912,670	1,234,269	1,743,375		
TAN - Interest	275,000	253,333	175,000	153,333	300,000		
Lease/Purchase Agreement - Interest	-	-	598,595	-	798,595		
TOTAL	\$5,442,815	\$5,421,148	\$5,711,265	\$4,862,602	\$5,651,970	\$ (59,295)	-1.04%

Debt Service Schedule

Principal & Interest 2011 thru 2017

- 2011-12 \$4,553,575
- 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

2009-10	2009-10	2010-11	2010-11	2011-12	Approved vs.	
Approved	Year End	Approved	Year End	Proposed	Proposed	
Budget	Actual	Budget	Projection	Budget	Diff. \$	Diff. %

Interfund Transfers

Transfer to Special Aid

- Summer School Program	135,000	107,570	140,000	140,000	160,000		
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Transfer to Capital Projects

- Identified Project	-	-	100,000	100,000	100,000		
- 1999-00 Funding Project	31,014	31,014	-	-	-		
- 2002-03 Funding Project	86,364	86,364	-	-	-		

TOTAL	\$252,378	\$224,948	\$240,000	\$240,000	\$260,000	\$ 20,000	8.33%
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Fund Balance

BOE Approved Use of Fund Balance for 2010-11

As presented on 4/13/10

		Reduce Expenditures	Reduce Tax Levy
Reserved for Debt Service	\$232,361	X	X
Reserved for Retirement Contributions	\$1,132,778	X	X
Reserved for Tax Certiorari	\$2,430,000		X
Transfer from Capital Projects Fund	\$223,301		X
<u>Total</u>	<u>\$4,018,440</u>		

Fund Balance

General Fund

Fund Balances - General Fund	6/30/2009	6/30/2010	Available 7/1/2010
Reserved for Prepaid Expenditures	\$0	\$21,250	\$0
Reserved for Encumbrances	\$2,007,793	\$2,095,204	\$0
Reserved for Tax Certiorari	\$4,425,486	\$3,327,083	\$3,327,083
Reserved for Unemployment Benefits	\$150,402	\$150,469	\$150,469
Reserved for Property Loss	\$58,993	\$59,027	\$59,027
Reserved for Insurance	\$209,980	\$210,081	\$210,081
Reserved for Liability Claims	\$218,278	\$218,379	\$218,379
Reserved for Employee Benefit Accrued Liability	\$3,329,455	\$3,500,000	\$3,500,000
Reserved for Repairs	\$136,724	\$136,860	\$136,860
Reserved for Retirement Contributions	\$767,639	\$2,796,706	\$1,663,928
Unreserved			
Appropriated for Subsequent Year	\$2,430,000	\$2,430,000	\$0
Unappropriated	\$4,293,885	\$4,375,650	\$4,375,650
Total	\$18,028,635	\$19,320,709	\$13,641,477

Fund Balance – General Fund

Projections for 6/30/11

Fund Balances - General Fund	6/30/2009	6/30/2010	Available 7/1/2101	Projected 6/30/2011
Reserved for Prepaid Expenditures	\$0	\$21,250	\$0	\$0
Reserved for Encumbrances	\$2,007,793	\$2,095,204	\$0	\$2,000,000
Reserved for Tax Certiorari	\$4,425,486	\$3,327,083	\$3,327,083	\$3,327,083
Reserved for Unemployment Benefits	\$150,402	\$150,469	\$150,469	\$150,469
Reserved for Property Loss	\$58,993	\$59,027	\$59,027	\$59,027
Reserved for Insurance	\$209,980	\$210,081	\$210,081	\$210,081
Reserved for Liability Claims	\$218,278	\$218,379	\$218,379	\$218,379
Reserved for Employee Benefit Accrued Liability	\$3,329,455	\$3,500,000	\$3,500,000	\$3,500,000
Reserved for Repairs	\$136,724	\$136,860	\$136,860	\$136,860
Reserved for Retirement Contributions	\$767,639	\$2,796,706	\$1,663,928	\$1,663,928
Unreserved				
Appropriated for Subsequent Year	\$2,430,000	\$2,430,000	\$0	\$0
Unappropriated	\$4,293,885	\$4,375,650	\$4,375,650	\$6,500,000
Total	\$18,028,635	\$19,320,709	\$13,641,477	\$17,765,827

Appropriation of Fund Balance/Reserves

What is the appropriate amount of fund balance to reduce tax levy?

Will put together a full package for the April 5 BOE meeting.