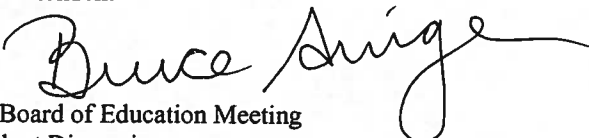


MEMORANDUM

TO: James J. Nolan
Superintendent of Schools

FROM: Bruce H. Singer
Associate Superintendent

DATE: May 28, 2013 

RE: May 28, 2013 Board of Education Meeting
2013/2014 Budget Discussion

As the 2013/2014 proposed budget was defeated on May 21, 2013, attached is a recommendation to meet the tax cap of 3.14% which is to be voted on June 18th.

Pages one and two remain unchanged. All those reductions remain in place. On page three, in order to reach a tax cap proposal, the following is recommended:

1. ½ day kindergarten
2. Two FTE Administrative reductions
3. Increase elementary class size by two, except for kindergarten level
4. Six FTE Elementary Librarians
5. Six FTE Social Workers
6. 50% reduction Co-Curricular Clubs. This will allow Cheerleading and Arrowettes to be included in the 2013/14 budget.
7. Reduction of all kindergarten aides
8. Elimination of the GATE program
9. Two FTE Psychologists
10. Eight FTE District-wide clerical
11. Two FTE School Communication Aides
12. Three FTE (Two Custodial, One Auto mechanic)

In addition is a recommendation to increase the revenue as follows:

1. Increase Child Care fees by 15%. This is in addition to the 20% previously authorized by the Board of Education, therefore the total increase would be 35%. The a.m. session would be \$6.50 and the p.m. session would be \$13.50. This represents the 35% increase.
2. Increase music instrument rental fees (currently the music rental fee is \$12.00. It is recommended to increase this fee to \$50.00. This is consistent with surrounding school districts).
3. Increase the building usage fees. This is in addition to the \$80,000 previously authorized. Therefore the total anticipated building usage fee would be \$130,000 by charging \$3.00/hour.

If the community approves the tax cap proposal, it would only require a 50% majority. If in the event the community does not approve the tax cap proposal, New York State Schools are mandated a zero tax levy increase. In order to achieve a zero tax levy it is recommended that two middle schools be closed, all interscholastic athletics would be eliminated and all Co-Curricular Clubs would be eliminated. With the elimination of these three items, we will have a 0% tax increase.

In the event you have any questions or concerns, please do not hesitate to contact me.

BHS:cmc

Attachments

2013-2014
Budget Status Report

Area	Increase/ Decrease	Unemploy. Costs	Total	Change Tax Rate
	304,641,296			13.610% *
<u>Expense Items</u>				
4/3/2012 Elem. Lower Enrollment & 6-12 Grade Divisor is 27 (21 FTE) (Reduction of 20 Secondary and 1 Elementary)	-1,575,000		-1,575,000	-0.987%
4/3/2012 Unemployment for 21 FTE	582,260		582,260	0.365%
4/3/2012 Retirees (26 FTE)	-2,720,000	97,200	-2,622,800	-1.644%
4/3/2012 Health Insurance rate reduction	-489,695		-489,695	-0.307%
4/3/2012 TRS Rate Increase	309,401		309,401	0.194%
<u>Revenue</u>				
4/3/2012 January 23, 2013 State Aid Change - Executive Proposal	-4,663,425			2.924% *
4/3/2012 State Aid increase (High Tax Aid/ Build Aid Recalc)	2,431,637			-1.525%
Sub-total	-3,893,034	97,200	-3,795,834	
	<u>300,845,462</u>	<u>97,200</u>	<u>-3,795,834</u>	<u>12.590%</u>

*Original 2013-14 Rollover Budget was 16.53% (13.610+2.924)

Budget Status Report with Pension Smoothing

Area	Increase/ Decrease	Unemploy. Cost	Total	Change Tax Rate
All Cuts From Page 1	300,845,462			12.590%
<u>Expense Items</u>				
*Pension Smoothing Teachers' Retirement	-2,784,605		-2,784,605	-1.746%
Sec. /Elem Staff To Be Determined (13 FTE)	-975,000	210,600	-764,400	-0.479%
25% Reduction All Supplies	-730,000		-730,000	-0.458%
Custodial (6 FTE)	-420,000	97,200	-322,800	-0.202%
Attendance Aides (9 FTE)	-365,013	108,000	-257,013	-0.161%
ERS Rate Option	-325,393		-325,393	-0.204%
Response to Intervention (4 FTE)	-300,000	64,800	-235,200	-0.147%
Assistant Principals (2 FTE)	-295,214	32,400	-262,814	-0.165%
Student Accident Insurance	-279,000		-279,000	-0.175%
Admin./Supervisors (2 FTE)	-235,071	32,400	-202,671	-0.127%
Ancillary Teachers (3 FTE)	-225,000	48,600	-176,400	-0.111%
Maintenance (3 FTE)	-210,000	48,600	-161,400	-0.101%
District Wide Clerical (3 FTE)	-195,000	48,600	-146,400	-0.092%
Social Workers (2 FTE)	-150,000	32,400	-117,600	-0.074%
Remedial Reading (2 FTE)	-150,000	32,400	-117,600	-0.074%
Grounds (2 FTE)	-140,000	32,400	-107,600	-0.067%
Security (4 FTE)	-120,000	48,000	-72,000	-0.045%
BOCES Professional Development	-120,000		-120,000	-0.075%
Office Aides	-115,000	72,000	-43,000	-0.027%
In-District Field Trips	-100,000		-100,000	-0.063%
Transportation Code Reduction	-100,000		-100,000	-0.063%
Summer Guidance	-90,000		-90,000	-0.056%
50% Clerical OT/Subs	-78,000		-78,000	-0.049%
Guidance Counselors (1 FTE)	-75,000	16,200	-58,800	-0.037%
Piano Tuning/Instrument Repair	-55,000		-55,000	-0.034%
School Communication Aides (2 FTE)	-46,000	24,000	-22,000	-0.014%
Chairpersons Summer	-30,000		-30,000	-0.019%
50% Travel & Conference	-20,000		-20,000	-0.013%
Professional Development Administrative	-13,000		-13,000	-0.008%
Principal Aides - 2 Stipends	-12,000		-12,000	-0.008%
BOCES Negotiation Information Service	-4,812		-4,812	-0.003%
Addition Chairperson Stipend	6,000		6,000	0.004%
subtotal	-8,752,108	948,600	-7,803,508	
Current Expense Budget Sub-Total	293,041,954	948,600	-7,803,508	7.698%
<u>Revenue</u>				
Child Care Increase 20%	200,000			-0.188%
Building Usage Increase \$2 per hour	80,000			-0.069%
Adult league Field Usage \$20 per hour	3,000			-0.002%
Current Revenue and Expense Budget Sub-total				7.490%

2013-2014
Budget Status Report with Pension Smoothing

Area	Increase/ Decrease	Unemploy. Costs	Total	Change Tax Rate
All Cuts from Page 1 & 2			293,041,954	7.490%
<u>Expense Items</u>				
TAX CAP PROPOSAL				
1/2 Day Kindergarten (22 FTE)	-1,650,000	445,500	-1,204,500	-0.755%
(2) Administrative Reduction	-343,024	16,200	-326,824	-0.205%
Increase Elem. Class Size by 2 (17 FTE)	-1,275,000	275,400	-999,600	-0.627%
EXCEPT KINDERGARTEN				
Elem. Librarians (6 FTE)	-450,000	97,200	-352,800	-0.221%
Social Workers (6 FTE)	-450,000	97,200	-352,800	-0.221%
50% Reduction of All Co-Curricular clubs	-315,689		-315,689	-0.198%
Sec./Elem Staff To Be Determined (9 FTE)	-675,000	145,800	-529,200	-0.332%
Guidance Counselors (6 FTE)	-450,000	97,200	-352,800	-0.221%
Reduction Kindergarten Aides (44 FTE)	-824,660	594,000	-230,660	-0.145%
Supplies District Wide	-500,000		-500,000	-0.313%
GATE (4 FTE)	-300,000	64,800	-235,200	-0.147%
Psychologist (2 FTE)	-150,000	32,400	-117,600	-0.074%
Elim. Science Research Program (2 FTE)	-150,000	32,400	-117,600	-0.074%
D/W Clerical (8 FTE)	-520,000	129,600	-390,400	-0.245%
School Communication Aides (2 FTE)	-46,000	24,000	-22,000	-0.014%
(2) Custodial/ (1) Auto Mech. (3 FTE)	-210,000	48,600	-161,400	-0.101%
	-8,309,373	2,100,300	-6,513,961	
Current Expense Budget Sub-Total	286,527,993	2,100,300	-6,513,961	3.597%
<u>Revenue</u>				
Child Care Increase 15%	150,000		150,000	-0.094%
Proposed: AM-\$6.75/ PM \$13.50				
Music Instrsrument rental	50,000		50,000	-0.031%
Proposed-From \$12 year to \$50 year				
Building Usage Fees	50,000		50,000	-0.031%
Proposed -\$3,00 per hour				
Revenue and Expense Budget Sub-total				3.140%
Rounding of tax rate calculation				

Budget Status Report with Pension Smoothing

Area	Increase/ Decrease	Unemploy. Costs	Total	Change Tax Rate
All Cuts from Page 1, 2 & 3	286,527,993			3.140%
ACHIEVES ZERO TAX LEVY MANDATE				
<u>Expense items</u>				
Closing of Two Middle Schools	-2,441,000		-2,441,000	-1.530%
All. Inter-scholastic athletics	-2,581,050		-2,581,050	-1.618%
All Co-Curricular clubs	-315,689		-315,689	-0.198%
	-5,337,739		-5,337,739	
Current Expense Budget Sub-Total	281,190,254	0	-5,337,739	0.000%
<u>ZERO TAX LEVY MANDATE</u>				