

**VOORHEESVILLE CENTRAL SCHOOL
DISTRICT**

PRELIMINARY BUDGET

2012-2013

PRESENTED BY SUPERINTENDENT
Dr. Teresa Thayer Snyder

&

Assistant Superintendent for Business
Gregory Diefenbach

January 23, 2012

Budget and Tax History

	Budget	% Change	Tax Levy	% Change	Actual State Aid	Actual GF ARRA (Fed. Money)
06-07	\$20,098,500	4.00%	\$13,589,000	3.29%	\$5,751,950	\$0
07-08	\$21,073,101	4.85%	\$14,125,820	3.95%	\$6,011,117	\$0
08-09	\$21,662,438	2.80%	\$14,408,837	2.00%	\$6,408,142	\$0
09-10	\$21,662,438	.00%	\$14,653,938	1.70%	\$5,310,570	\$690,445
10-11	\$21,657,394	.00%	\$14,927,060	1.86%	\$5,038,759 *	\$289,682
11-12	21,266,222	1.81%	15,235,643	2.07%	\$4,909,569	\$242,400 (This is Federal Jobs funds)
12-13	TBA	TBA	TBA	TBA	TBA	N/A

	Tax Levy	% Change in the Tax Levy	% Change New Scotland Tax Rate	% Change Guilderland Tax Rate	% Change Berne Tax Rate
06-07	\$13,589,000	3.29%	NA – Reval.	1.51%	-2.42%
07-08	\$14,125,820	3.95%	2.57%	1.90%	13.69%
08-09	\$14,408,837	2.00%	.56%	.52%	6.60%
09-10	\$14,653,938	1.70%	1.26%	1.94%	5.01%
10-11	\$14,927,060	1.86%	3.36%	-3.88%	-9.97%
11-12	\$15,235,643	2.07%	1.43%	2.15%	.35%

Enrollment Figures: BEDS Day

Year	Enrollment
06-07	1,260
07-08	1,227
08-09	1,227
09-10	1,192
10-11	1,208
11-12	1,197

	2011-12
Kdg.	54
1	97
2	83
3	88
4	88
5	94
6	98
7	96
8	104
9	105
10	102
11	87
12	101
Ungraded	1
Total	1,198

Development of the “Rollover Budget”

- All expenditures for equipment, supplies, and contractual remaining at the same levels as 2011-2012 with the exception of the following areas:

Gas/Diesel	12% (\$15,000)
Insurance	5% (\$5,745)
Legal	29% (\$10,000)
BOCES	8.33% (Avg. 2%, Decrease in IT/Increase S.E.)
Debt Service	(3.5%) (-62,000)
Tuition	(62.5%) (-100,000/Charter School)

- Employee benefits increased 11.98% primarily due to:
 - ERS – going from 16.3 % to 18.9%
 - TRS – going from 11.5% to 12.5%
 - Health – 10%
- Full Day Kindergarten brings a State Aid increase of \$188,644, reduces three bus runs, related expenses, and increases classroom support.
- Total State Aid is 6.5% increase. The District should be aware that adjustments could be made during the year due to political issues as well as confirmation of estimates. Prudent budgeting calls for underestimating revenues and overstating expenditures.
- Jobs money has been eliminated in 2012-2013, loss of \$242,000.
- Tax Cap – Aware that school business officials are experiencing extreme pressure to provide a definitive tax levy number, NYSASBO is working to get state agencies to define the variables in the levy formula to provide members the guidance necessary to properly compute their maximum allowable levy. SED, the agency that has accepted responsibility for defining the variables, has had to repeatedly postpone meetings with NYSASBO because the Division of Budget (DOB) has not been responsive to SED regarding a guidelines draft, which SED has agreed to share with NYSASBO prior to its publication.

- Unfunded Mandates – Attached list

- Reserve Accounts – use of Repair Reserve, replenishing it, and setting up a Capital Reserve for future projects. (See 5 year plan attached)

- Items to consider out of 2011-2012 budget if available:
 - Phone system (District wide) - \$55,000
 - Security Cameras (E.S.) - \$50,000
 - Bobcat - \$44,000
 - Tires & Parts (Bus Garage) - TBA

- Staffing – Decrease
 - Job's Money (\$242,000)
 - Clubs
 - Language
 - Music
 - Technology
 - Clerical
 - Summer help

Unfunded New York State and Federal Mandates and Mandatory Reporting Requirements:

Every year, the New York State Legislature, Governor, and Board of Regents and/or the Federal Government adopt new mandates that school districts are required to follow. In virtually all cases, additional funding is needed to fulfill these mandates. In most cases, the majority of funding is sustained at the local level. Therefore the mandate is “unfunded” by those who are requiring the action. Although most are supported by the majority of the educational community the reality is that each mandate requires a variety of resources: administrative, clerical, and financial. There may be the perception that unfunded mandates only include the following:

Megan’s Law
Fingerprinting of Potential Employees
Automatic External Defibrillators (AED’s)
Learning Standards
Character Education

The following is a brief list of school district unfunded mandates that have been implemented within the past several years:

District Intern Plan
Comprehensive District Education Plan
School Code of Conduct
Corporal Punishment
Local Assistance Plan
Public School Performance Report
Professional Performance Review Plan
Professional Performance Annual Report
Corrective Action Plan
Annual Program Report: Educationally Related Support Services
Professional Development Plan
Professional Development Plan Report
Local Special Education Comprehensive System of Personnel Development
School District Report Card
BOCES Report Card
Academic Intervention Services Procedure
Uniform Violent Incident Reporting System
Child Abuse Reporting in an Educational Setting
School Based Shared Decision Making Plan
Instructional Computer Technology Plans
School District Property Tax Report Card
Individual Home Instruction Plan
Pupil Attendance and Record Keeping
Comprehensive Plan for Safety Education

Unfunded New York State and Federal Mandates and Mandatory Reporting Requirements:

Incarcerated Students Plan
Physical Education School District Plan
Occupational Education Plan
Education of Gifted and Talented Students Plan
Early Grade Size District Plan
Attendance Plan
Attendance Report
Set-Aside for Early Grade Intervention
Compensatory Education
Universal Pre-kindergarten Program Plan
Policy of Educating Pupil with Limited English Proficiency
Comprehensive Long Range Plan for Educational Facilities
5-Year Capital Facilities Plan
Comprehensive Public School Safety Program
District Wide School Safety Plan
Building Level School Safety Plan
School Facility Report Card
Pesticide Notification Requirements
School Emergency Management Plan
Registry of all Students with Disabilities
School Policy on Procedures and Practices for Disabled Students
District Plans
Special Education Space Requirements Plan
Personnel Development Plan for Special Education
Individualized Educational Plans
Functional Behavior Assessment
Behavioral Intervention Plan
AIMS
LEAP Reporting
STEP Reporting
Mandated Testing and scoring
Annual Professional Performance Review

LEA for IDEA - Multiple Components
No Child Left Behind – Multiple Components

Additional Requirements:

Statewide Data Collection – Data Warehousing
District Data Manager
Grades 3 – 8 Testing, Scoring, Analyzing and Mailings
Revised Math Curriculum
Inclusion Training and Staffing
Early Intervention – RTI

Unfunded New York State and Federal Mandates and Mandatory Reporting Requirements:

English Language Learners
Instructional Support Teams
AIDS Education
Middle Level Education
Requirement for Teaching Assistants
Staff Development for Teacher Assistants
SED Core Curriculum and Assessments Revised
Internal Auditor
Claims Auditor
Audit Committee
Audit Policy
Wellness Committee
Wellness Policy
Uniform Voting Dates – 1st and 2nd Budget Votes
SEQRA Review by School Districts
Building Condition Survey
SAVE Legislation Updated

Additional Requirements:

WICKS Law – Multiple Contractors for Building Projects
Mentor-Teacher Internship Program
Pandemic Plan
Purchase of Student Calculators
Segregation of Duties – Purchasing Agents, Treasurer, District Clerk
Financial Statement's Accountant
Engineering Review of all Maintenance Projects Costing over \$5,000
Pension Costs – Increase Costs for ERS and TRS
Response to Intervention – Special Education Students
Twenty Additional State Performance Plan Indicators – Special Education Students

Furthermore – The State Education Department (SED) is no longer mailing documents to School Districts. Each School District must download needed information from the SED website regarding reporting requirements, deadlines, testing data, assessment updates, curriculum guides, etc. Each document must be printed, copied and disbursed to the appropriate staff members.

Additional Requirements:

Charter Schools Funding
Chapter 165 of the Laws of 2006
 Reinspection of School Buildings – Fire Inspections
Chapter 57 of Laws of 2007
 School Leadership Report Card and Student Progress Report
 Loan Instructional Computer Hardware to Non-Public Schools

Unfunded New York State and Federal Mandates and Mandatory Reporting Requirements:

Chapter 58 of the Laws of 2007

Required Student Body Mass Indexes

Chapter 111 of the Laws of 2007

Breast and Prostate Cancer Screening – Employees' 4 hours time off from work

Chapter 281 of the Laws of 2007

AED Posting for Public Access to Machines

Chapter 578 of the Laws of 2007

Blood Donation – Employees' 3 hours time off from work

Chapter 583 of the Laws of 2007

Impartial Hearing - Burden of Proof Shift from Parent to School District

Student Dental Health Certificates

Seatbelts on School Operated Van Vehicles

Bus Driver Training for Special Education Students

Parentally Placed Students Attending Non-Public Schools

PRELIMINARY BUDGET PROJECTIONS for 2012-2013 - Jan. 23, 2012
"Rollover Budget" by Object

		Budget 11-12	Est. Budget 12-13	Change from 11-12	% change from 11-12
EXPENDITURES					
.11-.15	Salaries-Certificated	\$ 8,077,431	\$ 8,377,111		
.16	Salaries-Non Certificated	\$ 2,423,925	\$ 2,535,481		
	Subtotal - Salaries as a % of budget	\$ 10,501,356 49.38%	\$ 10,912,592 48.88%	\$ 411,236	3.92%
.200	Equipment % of budget	\$ 83,000 0.39%	\$ 83,000 0.37%	\$ -	0.00%
.401	Advertising	\$ 8,700	\$ 8,700		
.402	Conference, Mileage	\$ 35,000	\$ 35,000		
.404	Fees	\$ 6,500	\$ 6,500		
.405	Insurance	\$ 114,900	\$ 120,645		
.407	Copiers	\$ 53,200	\$ 53,200		
.408	Memberships	\$ 17,950	\$ 17,950		
.411	Postage/Petty cash	\$ 25,000	\$ 25,000		
.412	Printing	\$ 7,100	\$ 7,100		
.413	All Professional Services	\$ 164,500	\$ 174,500		
.414	Rentals	\$ 2,000	\$ 2,000		
.416	Special Programs	\$ 35,500	\$ 35,500		
.417	Testing	\$ 2,500	\$ 2,500		
.418	Tutoring	\$ 6,500	\$ 6,500		
.421	Service Contracts	\$ 77,300	\$ 77,300		
	Subtotal - Contractual % of budget	\$ 556,650 2.62%	\$ 572,395 2.56%	\$ 15,745	2.83%
.426	Electric	\$ 257,000	\$ 257,000		
.427	Natural Gas	\$ 165,000	\$ 165,000		
.428	Telephone	\$ 15,000	\$ 15,000		
.429	Water & Sewer	\$ 40,000	\$ 40,000		
	Subtotal - Utilities % of budget	\$ 477,000 2.24%	\$ 477,000 2.14%	\$ -	0.00%
.431	Repairs	\$ 88,900	\$ 88,900		
.432	Book rebinding	\$ 1,000	\$ 1,000		
	Subtotal - Repairs % of budget	\$ 89,900 0.42%	\$ 89,900 0.40%	\$ -	0.00%
.449	Misc. Contract-O&M	\$ 14,000	\$ 14,000		
.449	Misc. Contract-Adult Ed	\$ 8,800	\$ 8,800		
.449	Misc. Contract-Tax Refund	\$ 2,000	\$ 2,000		
.449	Misc. Contract-Bus Garage	\$ 15,500	\$ 15,500		
.449	Misc. Contract-All Other	\$ 53,650	\$ 53,650		
	Subtotal - Misc. Contract. % of budget	\$ 93,950 0.44%	\$ 93,950 0.42%	\$ -	0.00%
.460	Computer Software % of budget	\$ 20,000 0.09%	\$ 20,000 0.09%	\$ -	0.00%
.479	Tuitions - Priv. Sp. Ed. % of budget	\$ 160,000 0.75%	\$ 60,000 0.27%	\$ (100,000)	-62.50%

	Budget 11-12	Est. Budget 12-13	Change from 11-12	% change from 11-12
.48 Textbooks	\$ 90,000	\$ 90,000	\$ -	0.00%
% of budget	0.42%	0.40%		
.491 BOCES - CTE (Vocational Ed.)	\$ 455,183	\$ 466,563		
.491 BOCES - Special Education Tuition	\$ 672,000	\$ 773,875		
.491 BOCES - Adm & Facilities	\$ 126,500	\$ 128,398		
.491 BOCES - All Other	\$ 184,925	\$ 189,548		
Subtotal - BOCES	\$ 1,438,608	\$ 1,558,384	\$ 119,776	8.33%
% of budget	6.76%	6.98%		
.501 General Supplies	\$ 160,900	\$ 160,900		
.508 Awards	\$ 1,500	\$ 1,500		
.515 Athletic Medical Supplies	\$ 1,700	\$ 1,700		
.521 Books	\$ 19,000	\$ 19,000		
.522 Library Supplies	\$ 400	\$ 400		
.524 Periodicals	\$ 3,500	\$ 3,500		
.571 Suppl.-Gasoline	\$ 125,000	\$ 140,000		
.570 Suppl.-Bus Parts	\$ 27,000	\$ 27,000		
.552 Suppl.-Grounds	\$ 17,500	\$ 17,500		
.540 Suppl.-Cleaning	\$ 20,500	\$ 20,500		
.543 Suppl.-Paper/Plastic	\$ 20,000	\$ 20,000		
Supplies O&M & Trans	\$ 59,000	\$ 59,000		
Supplies-Misc.	\$ 23,400	\$ 23,400		
Subtotal - Supplies	\$ 479,400	\$ 494,400	\$ 15,000	3.13%
% of budget	2.25%	2.21%		
.600-.700 Debt Service	\$ 1,770,000	\$ 1,708,000	\$ (62,000)	-3.50%
%of budget	8.32%	8.05%		
.800 ERS & TRS Retirement	\$ 1,306,054	\$ 1,520,094	\$ 214,040	
.800 Social Security	\$ 845,367	\$ 905,988	\$ 60,621	
.801-802 Health Insurance & Buyback	\$ 3,119,437	\$ 3,505,381	\$ 385,944	
.801-.802 Dental Insurance	\$ 105,000	\$ 115,500	\$ 10,500	
.800 Workers Comp. & Misc.	\$ 107,500	\$ 93,500	\$ (14,000)	
Subtotal - Employee Benefits	\$ 5,483,358	\$ 6,140,463	\$ 657,105	11.98%
% of budget	25.78%	27.51%	\$ 0	
.930-950 Interfd to FA, SLF & Cap.	\$ 23,000	\$ 23,000	\$ -	0.00%
% of budget	0.11%	0.10%		
Total Proposed Budget	\$ 21,266,222	\$ 22,323,084	\$ 1,056,862	4.97%
Budget Increase		\$ 1,056,862		
% Increase		4.97%		

This format of the budget is to illustrate how expenses are grouped in general areas. The next budget presentation will be in the more familiar format by function (General Support, Instruction, Transportation, etc.)

PRELIMINARY REVENUES WITH NO CHANGE IN STATE AID

Important Formula to Remember: Tax Levy = Budget - (State Aid + Other Revenues + Appropriated Fund Balance)

1% increase in the tax levy = \$149,271

REVENUES	Budg. Rev. 11-12	Budg. Rev. 12-13	Change from 11-12
Real Property Taxes + STAR	\$ 15,235,643	\$ 15,970,179	\$ 734,536
Penalties	\$ 19,000	\$ 19,000	\$ -
Charges for Services	\$ 176,250	\$ 176,250	\$ -
Use of Money & Property	\$ 58,000	\$ 58,000	\$ -
Sale of Property	\$ 5,000	\$ 5,000	\$ -
Medicare Part D	\$ 65,000	\$ 75,000	\$ 10,000
Refund Prior Yr. Expense	\$ 80,000	\$ 80,000	\$ -
Misc. Revenue	\$ 30,000	\$ 30,000	\$ -
Interfund Revenue	\$ -	\$ -	\$ -
State Aid	\$ 4,322,159	\$ 4,560,950	\$ 238,791
BOCES Aid	\$ 360,000	\$ 384,450	\$ 24,450
Text/Lib/Software/Hardware & Misc	\$ 114,170	\$ 114,255	\$ 85
Federal Aid	\$ -	\$ -	\$ -
Transfer for Debt	\$ 165,000	\$ 200,000	\$ 35,000
Appropriated Fund Balance	\$ 636,000	\$ 650,000	\$ 14,000

Total Budgeted Revenue	\$ 21,266,222	\$ 22,323,084	\$ 1,056,862
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Total Increase in Revenues	\$ 1,056,862
Increase in the Tax Levy	\$ 734,536
% Increase in the Tax Levy	4.82%

What if the tax levy is capped??

If the levy is capped at 2% it would equal	\$ 15,540,356
Amount of the 2% Increase	\$ 304,713
The above tax levy is over 2% by this amount	\$ 429,823

As The Process Continues

Avenues to be explored:

WE ARE STILL EARLY IN THE GAME

- Benefits (still waiting on updates)
- Staffing (evaluate)
- Inventory (review)
- Alternative revenue streams
- Textbooks vs. Technology
- What have we cut already over the past four years
- Tax impacts

Considerations:

- Impact the least number of students
- Consider delivering program in a new way
- Adjust scheduling for enrollment
- Provide sufficient dollars for curriculum development, especially where scheduling is adjusted
- Prioritize diverse educational opportunities for students in after-school programs
- Be realistic about the fiscal future of New York State
- Understand that multi-year problems require multi-year solutions

IMPORTANT DATES

*All meetings held in the Large Group Instruction Room,
located in the High School Music Wing, and begin at 7:30 p.m.*

January 23, 2012	SPECIAL BUDGET MEETING	7:30 PM – 9:00 PM
February 13, 2012	REGULAR MEETING (Budget on Agenda)	7:30 PM – 9:00 PM
March 1, 2012	Submit information to calculate Tax Levy Limit on Office of State Comptroller's website	
March 5, 2012	SPECIAL BUDGET MEETING	7:30 PM – 9:00 PM
March 12, 2012	REGULAR MEETING (Budget on Agenda) <i>Review of Budget Numbers</i> * Last chance to adopt propositions	7:30 PM – 9:00 PM
March 26, 2012	SPECIAL BUDGET MEETING <i>Review of Budget Numbers</i>	7:30 PM – 9:00 PM
March 28 - 30, 2012	PUBLISH LEGAL NOTICES IN NEWSPAPERS	
April 2, 2012	REGULAR MEETING <i>Adoption of 2012-2013 Budget</i>	7:30 PM – 9:00 PM
April 3, 2012	PROPERTY TAX REPORT CARD MUST BE SUBMITTED TO SED USING THE STATE AID MANAGEMENT SYSTEM (SAMS) BY THE END OF THE NEXT BUSINESS DAY FOLLOWING THE BUDGET ADOPTION	
April 16, 2012	DEADLINE FOR SUBMISSION OF PETITIONS Board of Education Trustee	
April 27, 2012	MAIL BUDGET BROCHURE	
April 30, 2012	BUDGET STATEMENT AND REQUIRED ATTACHMENTS MUST BE MADE AVAILABLE, UPON REQUEST, AT EACH SCHOOL BUILDING AND AT THE DISTRICT OFFICE, PUBLIC OR FREE ASSOCIATION LIBRARY AND ON THE DISTRICT'S WEBSITE	

May 7, 2012	REGULAR MEETING – BUDGET HEARING	7:30 PM – 9:00 PM
May 8, 2012	MAIL BUDGET NOTICE TO ELIGIBLE VOTERS THE DAY AFTER THE BUDGET HEARING	
May 15, 2012	BUDGET VOTE / BOARD OF ED. ELECTION Middle School Foyer	2:00 PM – 9:00 PM

QUESTIONS?

Contact us at 765-3313 x 101
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