

Elmira Heights Central School District

2012-13 District Budget Proposal

Final Budget Presentation

April 18, 2012

Final Budget Proposal

- Total Budget:

- 2012-13 \$19,391,774

- 2011-12 \$18,594,400

- Overall budget increase year to year:

- \$797,374

- 4.29%

2012-13 Budget Summary

	2011-12	2012-13	\$	%
Description	Adopted	Proposed	Incr(Decr)	Incr(Decr)
Budgeted Expenditures				
General Support	2,763,655	2,788,479	24,824	0.90%
Instruction	8,898,145	9,243,725	345,580	3.88%
Transportation	462,491	467,506	5,015	1.08%
Employee benefits	3,721,861	3,954,760	232,899	6.26%
Debt service	2,703,613	2,886,684	183,071	6.77%
Interfund transfers/other	44,635	50,620	5,985	13.41%
Total Budget	18,594,400	19,391,774	797,374	4.29%

Employee Benefit Reductions

- First draft budget presented on February 13th showed an increase in Employee Benefits of:
 - **\$725,995** over 2011-12
 - **19.51%** over 2011-12
 - Equivalent to tax levy increase of **10.77%**

Employee Benefit Reductions

- Final budget shows a reduction from the February 13th preliminary budget presentation of \$493,096 (13.25%):
- How was this accomplished?
 - Decrease from the TRS projected rate to the TRS final rate (12.5% budgeted; 11.84% actual)
 - Reductions in work force – 5 retiring teachers (3 not replaced); elimination of a cleaning position; elimination of the courier position; elimination of 4 advisor stipends; elimination of 1 coaching position; reduction of 4 secretary positions from 12 to 11 months.

Employee Benefit Reductions

- Ratification of new contracts with the Teachers' & Support Staff unions with change to P80 Health Plan for the entire contract. This represents a reduction in annual premium for
 - Single plans of \$2,028 per individual
 - Family plans of \$5,196 per individual
- Board approval of change in Plans for most retirees with the District paying additional out-of-pocket expenses and increased co-pays that would have otherwise been covered for the retiree under the old Plans. However, this will still save the District substantial money

Employee Health Insurance Savings

\$208,286

Teaching Staff

25 Single Plans

45 Family Plans

Net Savings After Employee Contributions

\$120,921

Support Staff

8 Single plans

34 Family plans

Net Savings After Employee Contributions

\$87,365

Retiree Health Insurance Savings

\$180,474

Teaching Staff

30 Single Plans

42 Family Plans

Net Savings After Employee Contributions

\$120,133

Support Staff

15 Single plans

18 Family plans

Net Savings After Retiree Contributions

\$60,341

Budget Cuts Made (Level 1)

Elementary teacher	Eliminated through attrition	\$	77,868
Special Education teacher	Breakage through attrition	\$	35,179
Elementary teacher	Eliminated through attrition	\$	85,485
IST Technology Teacher	Eliminated through attrition	\$	82,316
Phys Education Teacher	Eliminate through attrition (1/2 year)	\$	15,785
Modified Soccer Coach	Eliminated Program	\$	5,753
Cleaner	Eliminated through attrition	\$	34,729
BOCES Distance Learning	Decreased discretionary monies	\$	5,000
BOCES On-line Learning	Decreased discretionary monies	\$	6,000
BOCES Summer School	Decreased discretionary monies	\$	8,000
BOCES Library Services	Decreased discretionary monies	\$	5,911
BOCES Library Services	Eliminated	\$	15,884
BOCES Science Resource-Learning Bus	Eliminated Science Bus	\$	7,000
BOCES Arts In Ed	Eliminated discretionary monies	\$	3,366
BOCES Computer Services-Copiers	Decreased budget-cost cutting measures	\$	20,000
Total Level 1 Cuts		\$	408,276

Budget Cuts Made (Level 2)

BOCES SIP Sub Reimbursement	Decreased by 1/2	\$	4,000
BOCES Model Schools Stipends	Decreased by 1/2	\$	2,902
Conferences	Eliminated	\$	6,666
Extra-curricular stipends	Eliminate HS Student Council, National Honor Society, MS Yearbook, MS Store	\$	5,806
Courier	Eliminated position	\$	4,347
Office clerical positions	Reduce from 12 months to 11 months	\$	14,012
Total Level 2 Cuts		\$	37,733

Revenue Summary

	2011-12 Adopted	2012-13 Proposed	\$ Incr(Decr)	% Incr(Decr)
Estimated Revenue				
State Aid	9,961,434	10,275,265	313,831	3.15%
Other Revenues	815,781	872,852	57,071	7.00%
Use of Reserves	481,047	645,942	164,895	34.28%
Appropriated fund balance	600,000	600,000	0	0.00%
Total revenue without levy	11,858,262	12,394,059	535,797	4.52%
Tax Levy needed	6,736,138	6,997,715	261,577	3.88%
Total Revenue	18,594,400	19,391,774	797,374	4.29%
Tax levy cap amount		7,132,513	396,375	5.88%
Amount over(under) cap			(134,798)	-2.00%

State Aid Revenue

Aid Category	2011-12 Base	Governor's Budget 2012-13	Legislative Budget 2012-13	+(-) \$ from 11-12 Base	+(-) % from 11-12 Base
Foundation Aid*	\$ 6,677,298	\$ 6,677,298	\$ 6,717,361	\$ 40,063	0.60%
Gap Elimination Adjustment	\$ (1,779,127)	\$ (1,640,614)	\$ (1,640,614)	\$ 138,513	-7.79%
Gap Elimination Adjustment Restoration	\$ -	\$ -	\$ 140,625	\$ 140,625	100.00%
Public High Cost Excess Cost***	\$ 169,496	\$ 205,915	\$ 220,633	\$ 51,137	30.17%
Private Excess Cost***	\$ 6,864	\$ 26,960	\$ 26,721	\$ 19,857	289.29%
BOCES***	\$ 1,498,601	\$ 1,599,929	\$ 1,609,219	\$ 110,618	7.38%
Transportation***	\$ 388,971	\$ 412,584	\$ 396,683	\$ 7,712	1.98%
Building Aid***	\$ 2,538,248	\$ 2,501,945	\$ 2,501,945	\$ (36,303)	-1.43%
Instructional Materials***	\$ 102,584	\$ 105,744	\$ 102,692	\$ 108	0.11%
Total General Aids	\$ 9,602,935	\$ 9,889,761	\$ 10,075,265	\$ 472,330	4.92%
Fed Education Jobs Fund	\$ 396,402	\$ -	\$ -	\$ (396,402)	-100.00%
Universal Pre-K	\$ 163,116	\$ 164,736	\$ 164,736	\$ 1,620	0.99%
Total Aid	\$ 10,162,453	\$ 10,054,497	\$ 10,240,001	\$ 77,548	0.76%

* 2012-13 is the first increase in Foundation Aid since 2008-09

*** Aids based on current or prior years actual expenditures

Use of Reserves

<input type="checkbox"/> Reserves Available	\$1,789,676
<input type="checkbox"/> Use of Reserves	
<input type="checkbox"/> Cover Workers Compensation Premium	\$84,560
<input type="checkbox"/> Cover Unemployment Payments	\$25,000
<input type="checkbox"/> Cover Employees Retirement System (ERS) contribution	\$250,000
<input type="checkbox"/> Reverse Tax Certiorari from 2008	\$16,349
<input type="checkbox"/> Additional Reserves to be applied	\$269,383
Total Use of Reserves	\$645,292
<input type="checkbox"/> Remaining Reserves Available	\$1,144,384

Tax Levy Cap

Tax Levy Cap - Calculations and Totals

Tax Levy Limit (Cap) Before Exclusions

Tax Levy FYE 06/30/2012	\$ 6,736,138
Tax Base Growth Factor	1.0085
PILOTS receivable FYE 06/30/2012	\$ 139,295
Capital Tax Levy for FYE 06/30/2012	\$ 98,970
Allowable levy growth factor	1.0200
PILOTS receivable FYI 06/30/2013	\$ 145,639
Total Levy Limit Before Exclusions	\$ 6,824,756

Tax Levy Cap

Exclusions	
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% FYE 06/30/2012 tax levy	\$0
Capital Tax Levy for FYE 06/30/2013	\$298,965
Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) in excess of 2 percentage points:	
ERS	\$8,792
TRS	\$0
Total Exclusions	\$ 307,757

Tax Levy Cap

Tax Levy Limit, Plus Exclusions	\$ 7,132,513
Proposed Levy for FYE 06/30/2013	<input type="text" value="\$6,997,790"/>
Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy	\$134,723
Do you plan to override the cap in 2013?	<input type="radio"/> Yes <input checked="" type="radio"/> No

Estimated Taxes on \$100,000 House with a 3.88% Tax Levy Increase

		2011-12	2012-13	2012-13
		Actual	Proposed Budget	Contingency
Property Value	\$100,000			
Tax rate per \$1000 of assessed value		\$21.67	\$22.51	\$21.67
Average School Tax Bill *		\$2,167	\$2,251	\$2,167
Annual \$ tax increase (before STAR)			\$84	\$0
Monthly \$ tax increase (before STAR)			\$7.00	\$0
Basic STAR Exemption **		\$643	\$655	\$643
Average tax due after STAR		\$1,524	\$1,596	\$1,524
Annual \$ tax increase (after STAR)			\$72	\$0
Monthly \$ tax increase (after STAR)			\$6.00	\$0.00

Contingent Budget/ Tax Levy

□ \$6,997,715	Tax Levy with Proposed Cuts
□ <u>\$6,736,138</u>	2011-12 Tax Levy
□ \$261,577	Difference to reach Contingency

- Contingent budget would mean NO INCREASE in the TAX LEVY from 2011-12
- Contingent budget cuts need to be proportionate between the Administrative and Program budgets
- Administrative budget can be no more than 12.453% of Program budget
- Budget is \$11,904 under the Administrative Cap under proposed contingent budget

Contingent Budget

Description	Adopted	Proposed	Incr(Decr)	Incr(Decr)
Budgeted Expenditures				
General Support	2,763,655	2,755,407	(8,248)	-0.30%
Instruction	8,898,145	9,045,595	147,450	1.66%
Transportation	462,491	467,506	5,015	1.08%
Employee benefits	3,721,861	3,924,385	202,524	5.44%
Debt service	2,703,613	2,886,684	183,071	6.77%
Interfund transfers/other	44,635	50,620	5,985	13.41%
Total Budget	18,594,400	19,130,197	535,797	2.88%

Recommended Cuts for Contingency

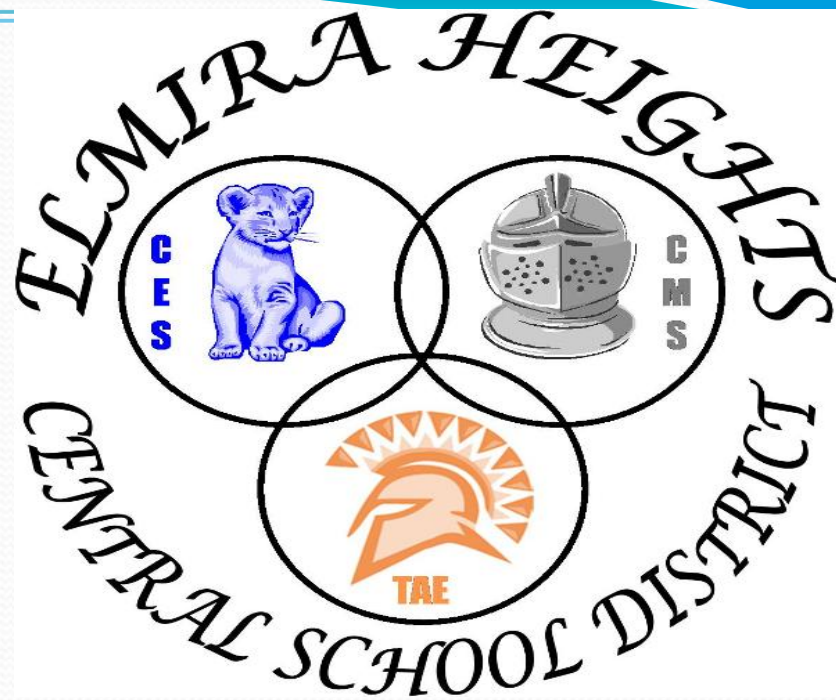
Budget Area	Total Savings
<u>Level 2 Remaining</u>	
Field Trips	\$ 7,833
All Modified athletics	\$ 31,416
Reading Coach	\$ 5,111
<u>Level 3</u>	
Clerical Position	\$ 31,553
Teacher Aides (2)	\$ 43,972
Teaching Assistants (2)	\$ 42,550
Athletics-Eliminate sports to be determi	\$ 99,142
Total Level 3	\$ 261,576

Administrative Budget Cap in Contingency

**ADMINISTRATIVE BUDGET AS A % TO TOTAL PROGRAM
AND ADMINISTRATIVE BUDGET (After Contingent Budget Cuts):**

Contingent Admin %	12.372%	(C)
Admin Budget Cap	12.453%	
	\$11,904	-0.081%





We are *THE* Elmira Heights CSD
Where kids come first and
WE MATTER!