

*CHENANGO VALLEY  
CENTRAL SCHOOL DISTRICT*

*THIRD DRAFT*

*FUNCTION-OBJECT COMPARISON*

**2012-2013 DRAFT BUDGET**

March 19, 2012

Budget Workshop #3



# BUDGET PROCESS RECAP

- Current budget struggles
- Historical staffing reductions
- Previous and current State Aid reductions
- Property tax levy threshold

# CURRENT BUDGET REDUCTIONS

- 3 Ed Jobs positions
- 2 Asst. coaching positions
- Dept. chair stipends (HS only)
- Additional reductions across the board

# BUDGET UNKNOWNNS

- Potential changes to State Aid revenue

# HISTORICAL FINANCIAL PERSPECTIVE

SCHOOL YEAR	TOTAL BUDGET	TAX LEVY	BUDGETED STATE AID
2003-2004	23,680,140	11,048,278	11,294,993
2004-2005	25,682,685	11,568,485	12,649,825
2005-2006	26,606,809	12,366,711	12,923,523
2006-2007	27,687,788	13,526,998	13,162,032
2007-2008	28,977,898	14,324,834	14,938,592
2008-2009	31,431,963	16,065,355	14,717,933
2009-2010	31,893,093	16,527,770	14,771,295
2010-2011	31,871,119	17,170,390	13,021,833
2011-2012	31,841,119	17,832,711	12,194,400
2012-2013 Proj	32,175,214	18,187,453	12,027,741
<b>Overall growth</b>	<b>8,495,074</b>	<b>7,139,175</b>	<b>732,748</b>

# HISTORICAL FINANCIAL PERSPECTIVE

	10 YEAR TOTAL GROWTH	5 YEAR TOTAL GROWTH
EXPENSE BUDGET	35.87%	2.36%
TAX LEVY	64.62%	13.21%
BUDGETED STATE AID	6.48%	-13.30%

# “FUNCTIONS” OF EXPENSES

- Defined by the Office of the State Comptroller (OSC) through the Uniform System of Accounts for School Districts
- Generally describes a particular activity of a school district.

# “OBJECTS” OF EXPENSES

- Also defined by OSC
- Generally describes what money is being budgeted for to fulfill the function



# BOARD OF EDUCATION (1010)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>15,000</b>	<b>10,000</b>	<b>(5,000)</b>	<b>-33.33%</b>
<b>401 CONFERENCE/TRAVEL</b>	<b>7,500</b>	<b>5,000</b>	<b>(2,500)</b>	<b>-33.33%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>3,200</b>	<b>2,500</b>	<b>(700)</b>	<b>-21.88%</b>
<b>490 BOCES</b>	<b>6,100</b>	<b>2,000</b>	<b>(4,100)</b>	<b>-67.21%</b>
<b>TOTAL</b>	<b>31,800</b>	<b>19,500</b>	<b>(12,300)</b>	<b>-38.68%</b>

# DISTRICT CLERK (1040)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	<b>8,267</b>	<b>8,267</b>	<b>0</b>	<b>0.00%</b>
<b>400 CONTRACTUAL</b>	<b>400</b>	<b>400</b>	<b>0</b>	<b>0.00%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>540</b>	<b>500</b>	<b>(40)</b>	<b>-7.41%</b>
<b>TOTAL</b>	<b>9,207</b>	<b>9,167</b>	<b>(40)</b>	<b>-0.43%</b>

# DISTRICT MEETING (1060)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR SALARIES</b>	500	500	0	0.00%
<b>400 CONTRACTUAL</b>	1,300	1,000	(300)	-23.08%
<b>450 MATERIAL &amp; SUPPLIES</b>	300	500	200	66.67%
<b>TOTAL</b>	2,100	2,000	(100)	-4.76%

# CENTRAL ADMINISTRATION (1240)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	237,111	242,030	4,919	2.07%
<b>160 NON-INSTR. SALARIES</b>	89,346	92,667	3,321	3.72%
<b>400 CONTRACTUAL &amp; OTHER</b>	5,000	2,500	(2,500)	-50.00%
<b>401 CONFERENCE/TRAVEL</b>	3,000	5,000	2,000	66.67%
<b>450 MATERIAL &amp; SUPPLIES</b>	2,500	2,500	0	0.00%
<b>490 BOCES SERVICES</b>	385	385	0	0.00%
<b>TOTAL</b>	<b>337,341</b>	<b>345,082</b>	<b>7,740</b>	<b>2.29%</b>

# BUSINESS ADMINISTRATION (1310)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR SALARIES</b>	82,640	93,964	11,324	13.70%
<b>163 SUMMER WORK</b>	3,000	0	(3,000)	-100.00%
<b>400 CONTRACTUAL</b>	5,000	2,500	(2,500)	-50.00%
<b>401 CONFERENCE/TRAVEL</b>	1,000	1,500	500	50.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	2,000	1,500	(500)	-25.00%
<b>490 SERVICES FROM BOCES</b>	322,162	307,916	(14,246)	-4.42%
<b>TOTAL</b>	415,802	407,380	(8,422)	-2.03%

# AUDITING (1320)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0.0%</b>

# TAX COLLECTOR (1330)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>15,000</b>	<b>15,500</b>	<b>500</b>	<b>3.33%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>600</b>	<b>0</b>	<b>(600)</b>	<b>-100.00%</b>
<b>TOTAL</b>	<b>15,600</b>	<b>15,500</b>	<b>(100)</b>	<b>-0.64%</b>

# FISCAL AGENT FEES (1380)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>10,000</b>	<b>6,500</b>	<b>(3,500)</b>	<b>-35.00%</b>
<b>TOTAL</b>	<b>10,000</b>	<b>6,500</b>	<b>(3,500)</b>	<b>-35.00%</b>



# LEGAL SERVICES (1420)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>36,400</b>	<b>42,000</b>	<b>5,600</b>	<b>15.38%</b>
<b>490 BOCES</b>	<b>23,900</b>	<b>23,900</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>60,300</b>	<b>65,900</b>	<b>5,600</b>	<b>9.29%</b>

# PERSONNEL (1430)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	41,464	42,861	1,397	3.37%
<b>400 CONTRACTUAL</b>	8,000	8,200	200	2.50%
<b>450 MATERIAL &amp; SUPPLIES</b>	1,000	800	(200)	-20.00%
<b>490 BOCES</b>	6,415	4,631	(1,784)	-27.81%
<b>TOTAL</b>	<b>56,878</b>	<b>56,492</b>	<b>(387)</b>	<b>-0.68%</b>

# PUBLIC INFORMATION (1480)

	2011-2012 Approved Budget	2011-2012 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	1,000	0	(1,000)	-100.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	500	0	(500)	-100.00%
<b>490 BOCES SERVICES</b>	51,400	52,300	900	1.75%
<b>TOTAL</b>	52,900	52,300	(600)	-1.13%

# BUILDINGS & GROUNDS – OPERATIONS (1620)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
160 NON-INSTR. SALARIES	773,311	751,199	(22,112)	-2.86%
161 OVERTIME	42,182	42,182	0	0.0%
163 SUMMER WORK - NON- INST	11,520	11,520	0	0.0%
200 EQUIPMENT	0	3,500	3,500	100.00%
400 CONTRACTUAL & OTHER	0	1,500	1,500	100.00%
404 NATURAL GAS	190,000	220,000	30,000	15.79%
405 WATER	33,000	35,000	2,000	6.06%
407 ELECTRIC	500,000	470,000	(30,000)	-6.00%
408 TELEPHONE/CELLULAR	10,000	3,000	(7,000)	-70.00%
450 MATERIAL & SUPPLIES	60,000	64,000	4,000	6.67%
455 DIESEL/GASOLINE	0	800	800	100.00%
490 BOCES SERVICES	9,217	11,262	2,045	22.19%
<b>TOTAL</b>	<b>1,629,230</b>	<b>1,613,964</b>	<b>(15,266)</b>	<b>-0.94%</b>

# BUILDINGS & GROUNDS – MAINTENANCE (1621)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	177,626	161,099	(16,527)	-9.30%
<b>161 OVERTIME</b>	24,606	24,600	(6)	-0.02%
<b>200 EQUIPMENT</b>	65,800	23,400	(42,400)	-64.44%
<b>400 CONTRACTUAL</b>	270,922	237,590	(33,332)	-12.30%
<b>401 CONFERENCE/TRAVEL</b>	2,000	1,900	(100)	-5.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	126,997	114,360	(12,637)	-9.95%
<b>455 DIESEL FUEL/GASOLINE</b>	7,500	9,200	1,700	22.67%
<b>490 BOCES</b>	0	4,172	4,172	100.00
<b>TOTAL</b>	<b>675,451</b>	<b>576,321</b>	<b>(99,130)</b>	<b>-14.68%</b>

# CENTRAL PRINTING & MAILING (1670)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>35,000</b>	<b>25,000</b>	<b>(10,000)</b>	<b>-28.57%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>42,500</b>	<b>32,500</b>	<b>(10,000)</b>	<b>-23.53%</b>

# UNALLOCATED INSURANCE (1910)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>421 UNALLOCATED INSURANCES</b>	<b>120,000</b>	<b>110,000</b>	<b>(10,000)</b>	<b>-8.33%</b>
<b>TOTAL</b>	<b>120,000</b>	<b>110,000</b>	<b>(10,000)</b>	<b>-8.33%</b>

# REFUND OF REAL PROPERTY (1964)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL</b>	<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>0.0%</b>



# ADMIN CHARGES – BOCES (1981)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>490 SERVICES FROM BOCES</b>	<b>216,572</b>	<b>212,838</b>	<b>(3,734)</b>	<b>-1.72%</b>
<b>TOTAL</b>	<b>216,572</b>	<b>212,838</b>	<b>(3,734)</b>	<b>-1.72%</b>

# CURRICULUM DEVELOPMENT (2010)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	<b>5,000</b>	<b>1,000</b>	<b>(4,000)</b>	<b>-80.00%</b>
<b>153 SUMMER WORK - INSTRUCT</b>	<b>12,000</b>	<b>5,000</b>	<b>(7,000)</b>	<b>-58.33%</b>
<b>TOTAL</b>	<b>17,000</b>	<b>6,000</b>	<b>(11,000)</b>	<b>-64.71%</b>

# SUPERVISION (2020)

	2011-2012 Proposed Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	439,450	461,153	21,703	4.94%
<b>160 NON-INSTR. SALARIES</b>	121,695	128,816	7,122	5.85%
<b>163 SUMMER WORK - NON-INSTRUCT.</b>	5,664	5,664	0	0.00%
<b>400 CONTRACTUAL &amp; OTHER</b>	7,000	7,000	0	0.00%
<b>401 CONFERENCES/MILEAGE/TRAVEL</b>	10,100	10,000	(100)	-0.99%
<b>450 MATERIAL &amp; SUPPLIES</b>	1,600	1,500	(100)	-6.25%
<b>TOTAL</b>	<b>585,509</b>	<b>614,134</b>	<b>28,625</b>	<b>4.89%</b>

# INSERVICE/TRAINING (2070)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>2,000</b>	<b>1,000</b>	<b>(1,000)</b>	<b>-50.00%</b>
<b>401 CONF/MILEAGE/TRAVEL</b>	<b>7,000</b>	<b>5,000</b>	<b>(2,000)</b>	<b>-28.57%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>4,000</b>	<b>5,000</b>	<b>1,000</b>	<b>25.00%</b>
<b>490 SERVICES FROM BOCES</b>	<b>91,758</b>	<b>71,369</b>	<b>(20,389)</b>	<b>-22.22%</b>
<b>TOTAL</b>	<b>104,758</b>	<b>82,369</b>	<b>(22,389)</b>	<b>-21.37%</b>

# TEACHING REGULAR SCHOOL (2110)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
120 TEACHERS SAL. K-6	2,804,271	2,982,890	178,619	6.37%
130 TEACHERS SAL. 7-12	3,236,965	3,315,487	78,522	2.43%
140 TEACHER SUBSTITUTES	223,548	264,459	40,911	18.30%
150 PROFESSIONAL SALARIES	23,375	25,735	2,360	10.10%
153 SUMMER WORK - INSTRUCT	1,300	1,100	(200)	-15.38%
160 NON-INSTR. SALARIES	115,320	144,568	29,249	25.36%
162 NON-INSTRUCT. SUBS	41,500	63,500	22,000	53.01%
200 EQUIPMENT	23,500	0	(23,500)	-100.00%
400 CONTRACTUAL & OTHER	65,922	44,275	(21,646)	-32.84%
401 CONF/MILEAGE/TRAVEL	2,694	838	(1,856)	-68.89%
450 MATERIAL & SUPPLIES	133,910	112,544	(21,366)	-15.96%
470 TUITION	20,000	10,000	(10,000)	-50.00%
480 TEXTBOOKS	107,000	107,000	0	0.00%
490 SERVICES FROM BOCES	479,216	491,096	11,880	2.48%
<b>TOTAL</b>	<b>7,278,520</b>	<b>7,563,493</b>	<b>284,973</b>	<b>3.92%</b>

# SPECIAL EDUCATION (2250)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	937,090	965,991	28,901	3.08%
<b>153 SUMMER WORK - INSTRUCT.</b>	2,080	2,000	(80)	-3.85%
<b>160 NON-INSTR. SALARIES</b>	405,143	382,978	(22,165)	-5.47%
<b>163 SUMMER WORK - NON-INSTR</b>	1,330	1,330	0	0.00%
<b>400 CONTRACTUAL &amp; OTHER</b>	10,000	10,000	0	0.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	10,812	8,518	(2,294)	-21.22%
<b>470 TUITION</b>	140,000	150,000	10,000	7.14%
<b>490 SERVICES FROM BOCES</b>	1,378,135	1,538,462	160,327	11.63%
<b>TOTAL</b>	<b>2,884,590</b>	<b>3,059,278</b>	<b>174,689</b>	<b>6.06%</b>

# OCCUPATIONAL EDUCATION (2280)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>490 SERVICES FROM BOCES</b>	<b>743,340</b>	<b>757,584</b>	<b>14,244</b>	<b>1.92%</b>
<b>TOTAL</b>	<b>743,340</b>	<b>757,584</b>	<b>14,244</b>	<b>1.92%</b>

# SCHOOL LIBRARY (2610)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	112,516	114,651	2,135	1.90%
<b>153 SUMMER WORK - INSTRUCT.</b>	600	600	0	0.00%
<b>160 NON-INSTR. SALARIES</b>	60,389	62,218	1,829	3.03%
<b>200 EQUIPMENT</b>	6,000	0	(6,000)	-100.00%
<b>400 CONTRACTUAL &amp; OTHER</b>	3,387	3,209	(178)	-5.26%
<b>450 MATERIAL &amp; SUPPLIES</b>	2,764	2,778	14	0.51%
<b>461 LIBRARY BOOKS</b>	13,800	11,481	(2,319)	-16.80%
<b>462 PERIODICALS</b>	2,032	2,000	(32)	-1.57%
<b>463 AUDIOVISUAL</b>	3,659	2,369	(1,290)	-35.26%
<b>490 SERVICES FROM BOCES</b>	27,284	26,517	(767)	-2.81%
<b>TOTAL</b>	<b>232,432</b>	<b>225,823</b>	<b>(6,608)</b>	<b>-2.84%</b>



# COMPUTER INSTRUCTION (2630)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	95,031	98,118	3,088	3.25%
<b>160 NON-INSTR. SALARIES</b>	86,475	89,329	2,854	3.30%
<b>220 COMPUTER HARDWARE</b>	35,000	32,408	(2,592)	-7.41%
<b>400 CONTRACTUAL &amp; OTHER</b>	4,364	2,658	(1,706)	-39.10%
<b>401 CONF/MILEAGE/TRAVEL</b>	2,026	2,119	93	4.59%
<b>450 MATERIAL &amp; SUPPLIES</b>	7,739	6,957	(782)	-10.10%
<b>460 SOFTWARE</b>	27,000	27,518	518	1.92%
<b>490 SERVICES FROM BOCES</b>	879,695	912,068	32,373	3.68%
<b>TOTAL</b>	<b>1,137,330</b>	<b>1,171,175</b>	<b>33,845</b>	<b>2.98%</b>

# ATTENDANCE (2805)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	<b>0</b>	<b>2,376</b>	<b>2,376</b>	<b>100.00%</b>
<b>450 MATERIAL &amp; SUPPLIES</b>	<b>500</b>	<b>0</b>	<b>(500)</b>	<b>-100.00%</b>
<b>TOTAL</b>	<b>500</b>	<b>2,376</b>	<b>1,876</b>	<b>375.18%</b>

# GUIDANCE (2810)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	284,501	292,114	7,613	2.68%
<b>153 SUMMER WORK - INSTRUCT.</b>	9,134	12,167	3,033	33.20%
<b>160 NON-INSTR. SALARIES</b>	88,266	91,179	2,913	3.30%
<b>401 CONF/MILEAGE/TRAVEL</b>	200	200	0	0.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	967	460	(507)	-52.41%
<b>TOTAL</b>	<b>383,069</b>	<b>396,120</b>	<b>13,051</b>	<b>3.41%</b>

# HEALTH SERVICES (2815)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	142,250	104,606	(37,644)	-26.46%
<b>153 SUMMER WORK - INSTR</b>	2,299	2,170	(129)	-5.61%
<b>160 NON-INSTR. SALARIES</b>	55,166	57,358	2,193	3.97%
<b>163 SUMMER WORK - NON-INSTR</b>	349	3,759	26	7.50%
<b>400 CONTRACTUAL</b>	21,540	21,400	(140)	-0.65%
<b>450 MATERIAL &amp; SUPPLIES</b>	3,142	3,480	338	10.74%
<b>490 SERVICES FROM BOCES</b>	4,924	0	(4,924)	-100.00%
<b>TOTAL</b>	<b>229,670</b>	<b>189,389</b>	<b>(40,281)</b>	<b>-17.54%</b>

# PSYCHOLOGICAL SERVICES (2820)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	145,375	148,928	3,553	2.44%
<b>153 SUMMER WORK - INSTRUCT</b>	920	900	(20)	-2.17%
<b>401 CONF/MILEAGE/TRAVEL</b>	600	0	(600)	-100.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	1,500	0	(1,500)	-100.00%
<b>TOTAL</b>	148,395	149,828	1,433	0.97%

# SOCIAL WORK SERVICES (2825)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	178,646	236,331	57,685	32.29%
<b>153 SUMMER WORK – INSTR</b>	2,904	1,000	(1,904)	-65.56%
<b>TOTAL</b>	181,549	237,331	55,782	30.73%

# CO-CURRICULAR ACTIVITIES (2850)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	<b>84,667</b>	<b>78,000</b>	<b>(6,667)</b>	<b>-7.87%</b>
<b>400 CONTRACTUAL</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>88,067</b>	<b>81,400</b>	<b>(6,667)</b>	<b>-7.57%</b>

# ATHLETICS (2855)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>150 PROFESSIONAL SALARIES</b>	311,799	299,689	(12,110)	-3.88%
<b>160 NON-INSTR. SALARIES</b>	25,936	26,716	780	3.01%
<b>200 EQUIPMENT</b>	7,850	3,000	(4,850)	-61.78%
<b>400 CONTRACTUAL &amp; OTHER</b>	105,435	82,500	(22,935)	-21.75%
<b>401 CONF/MILEAGE/TRAVEL</b>	0	500	500	100.00%
<b>450 MATERIAL &amp; SUPPLIES</b>	23,975	23,000	(975)	-4.07%
<b>490 SERVICES FROM BOCES</b>	5,176	4,273	(903)	-17.45%
<b>TOTAL</b>	<b>480,171</b>	<b>439,678</b>	<b>(40,493)</b>	<b>-8.43%</b>



# PUPIL TRANSPORTATION (5510)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
160 NON-INSTR. SALARIES	616,349	609,992	(6,357)	-1.03%
161 OVERTIME	30,000	35,000	5,000	16.67%
163 SUMMER WORK - NON-INSTRUCT.	25,000	15,000	(10,000)	-40.00%
164 EXTRA TRIPS - TRANSPORTATION	25,000	22,000	(3,000)	-12.00%
200 EQUIPMENT	4,500	0	(4,500)	-100.00%
400 CONTRACTUAL	34,334	32,000	(2,334)	-6.80%
401 CONFERENCES/MILEAGE/TRAVEL	1,000	500	(500)	-50.00%
421 UNALLOCATED INSURANCE	29,000	25,000	(4,000)	-13.79%
450 MATERIAL & SUPPLIES	7,100	5,000	(2,100)	-29.58%
452 PARTS & SUPPLIES	59,905	40,000	(19,905)	-33.23%
453 OIL & LUBRICANTS	7,050	4,000	(3,050)	-43.26%
454 TIRES & BATTERIES	17,050	10,000	(7,050)	-41.35%
455 DIESEL FUEL/GASOLINE	160,000	178,000	18,000	11.25%
<b>TOTAL</b>	<b>1,016,288</b>	<b>976,492</b>	<b>(39,796)</b>	<b>-3.92%</b>

# BUS GARAGE (5530)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>404 NATURAL GAS</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>	<b>0.00%</b>
<b>407 ELECTRIC</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>	<b>0.00%</b>

# CONTRACT TRANSPORTATION (5540)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>400 CONTRACTUAL</b>	<b>7,000</b>	<b>2,000</b>	<b>(5,000)</b>	<b>-71.43%</b>
<b>TOTAL</b>	<b>7,000</b>	<b>2,000</b>	<b>(5,000)</b>	<b>-71.43%</b>

# COMMUNITY SERVICES (7140)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>160 NON-INSTR. SALARIES</b>	<b>3,100</b>	<b>3,100</b>	<b>0</b>	<b>0.00%</b>
<b>400 CONTRACTUAL &amp; OTHER</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>7,300</b>	<b>7,300</b>	<b>0</b>	<b>0.00%</b>

# EMPLOYEE BENEFITS (9010:9089)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
800 STATE RETIREMENT-ERS	457,000	553,500	96,500	21.12%
800 TEACHER RETIREMENT-TRS	1,123,489	1,256,100	132,611	11.80%
800 SOCIAL SECURITY	1,051,292	1,038,900	(12,392)	-1.18%
800 WORKERS COMPENSATION	150,000	186,247	36,247	24.16%
800 LIFE INSURANCE	3,000	2,000	(1,000)	-33.33%
800 UNEMPLOYMENT INSURANCE	133,300	80,300	(53,000)	-39.76%
800 DISABILITY INSURANCE	3,510	0	(3,510)	-100.00%
150 INSTRUCTIONAL SALARIES	0	30,000	30,000	100.00%
800 HEALTH/DENTAL INSURANCE	6,101,187	6,150,195	49,008	0.80%
800 RETIREMENT INCENTIVES	15,000	15,000	0	0.00%
<b>TOTAL</b>	<b>9,037,778</b>	<b>9,312,242</b>	<b>274,464</b>	<b>3.04%</b>

# DEBT SERVICE (9710:9787)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
<b>600 PRINCIPAL</b>	2,515,926	2,408,609	(107,317)	-4.27%
<b>700 INTEREST</b>	955,784	876,148	(79,635)	-8.33%
<b>TOTAL</b>	3,471,709	3,284,757	(186,952)	-5.39%

# INTERFUND TRANSFERS (9901:9950)

	2011-2012 Approved Budget	2012-2013 Proposed Budget	\$ Change	% Change
900 SPECIAL AID	18,500	18,500	0	0.0%
900 CAFÉ	40,000	0	(40,000)	-100.00%
<b>TOTAL</b>	<b>58,500</b>	<b>18,500</b>	<b>(40,000)</b>	<b>-68.38%</b>

# **2012-2013 3rd DRAFT BUDGET**



# 2012-2013 DRAFT BUDGET UPDATE

	11-12 Approved Budget	12-13 Proposed Budget	\$ Change	% Change
<b>INSTRUCTIONAL SALARIES</b>	9,292,830	9,686,119	393,289	4.23%
<b>NON-INSTRUCT SALARIES</b>	2,961,143	2,970,359	9,216	0.31%
<b>EQUIPMENT</b>	142,650	62,308	(80,342)	-56.32%
<b>CONTRACTUAL</b>	1,823,223	1,694,389	(128,834)	-7.07%
<b>MATERIAL &amp; SUPPLIES</b>	808,143	755,765	(52,377)	-6.48%
<b>BOCES EXPENSES</b>	4,245,679	4,420,773	175,094	4.12%
<b>DEBT SERVICE</b>	3,471,709	3,284,757	(186,952)	-5.39%
<b>BENEFITS</b>	9,037,778	9,282,242	244,464	2.70%
<b>INTERFUND TRANSFERS</b>	58,500	18,500	(40,000)	-68.38%
<b>TOTALS</b>	<b>31,841,655</b>	<b>32,175,214</b>	<b>333,559</b>	<b>1.05%</b>

# 2012-2013 OTHER REVENUE

<b>OTHER REVENUE</b>	<b>11-12 APPROVED BUDGET</b>	<b>12-13 PROPOSED BUDGET</b>
<b>BOCES Refund</b>	<b>325,000</b>	<b>295,000</b>
<b>Tuition</b>	<b>140,000</b>	<b>170,000</b>
<b>Medicare D Reimbursement</b>	<b>145,000</b>	<b>145,000</b>
<b>PILOTs</b>	<b>58,844</b>	<b>62,520</b>
<b>Interest &amp; Penalties on Taxes</b>	<b>30,000</b>	<b>30,000</b>
<b>Interest and Earnings</b>	<b>30,000</b>	<b>25,000</b>
<b>Medicaid Assistance</b>	<b>0</b>	<b>20,000</b>
<b>BOCES &amp; Facilities Rental</b>	<b>10,500</b>	<b>10,500</b>
<b>Other</b>	<b>68,200</b>	<b>118,200</b>
<b>Totals</b>	<b>807,544</b>	<b>876,220</b>

# 2012-2013 STATE AID REVENUE

STATE AID	11-12 APPROVED BUDGET	12-13 PROPOSED BUDGET
General/Foundation Aid	10,301,193	10,294,600
BOCES Aid	1,440,000	1,375,219
Excess Cost Aid	282,172	181,432
Categorical Aid	171,035	176,490
Totals	12,194,400	12,027,741

# RESTRICTED FUND BALANCE

- Retirement Contribution Reserve
- Unemployment Reserve
- Employee Benefit Liability Reserve
- Capital Reserve

# ASSIGNED FUND BALANCE

- Formerly known as Appropriated Fund Balance
- Short term source of revenue used in 10-11 & 11-12
- Results in a “funding hole”
- Funding hole would have to be addressed by one or more of the following options:
  - Appropriating fund balance again (if available)
  - Reducing future expenditures (budget reductions)
  - Replace with another revenue source

# UNASSIGNED FUND BALANCE

- Reserve for Tax Reduction
- Unassigned Fund Balance

# 2012-2013 DRAFT REVENUE BUDGET

REVENUE BUDGET	2011-2012 BUDGET	2012-2013 BUDGET	\$ CHANGE	% CHANGE
State Aid	12,194,400	12,027,741	(166,659)	-1.37%
Other	807,544	876,220	68,676	8.50%
Appropriated Fund Balance	450,000	450,000	-	0.00%
Appropriated Reserves	557,000	633,800	76,800	13.79%
Tax Levy	17,832,711	??	??	??
<b>TOTALS</b>	<b>31,841,655</b>	<b>32,175,214</b>	<b>333,559</b>	<b>1.05%</b>

# 2012-2013 DRAFT REVENUE BUDGET

REVENUE BUDGET	2011-2012 BUDGET	2012-2013 BUDGET	\$ CHANGE	% CHANGE
State Aid	12,194,400	12,027,741	(166,659)	-1.37%
Other	807,544	876,220	68,676	8.50%
Appropriated Fund Balance	450,000	450,000	-	0.00%
Appropriated Reserves	557,000	633,800	76,800	13.79%
Tax Levy	17,832,711	18,187,453	354,742	1.99%
<b>TOTALS</b>	<b>31,841,655</b>	<b>32,175,214</b>	<b>333,559</b>	<b>1.05%</b>



# CONTINGENCY

- Would require removing an additional \$354,742 from the existing budget
- Remove remaining equipment other than computer hardware
- No additional administrative cuts to adhere to requirement
- Additional staffing reductions would be necessary

# **NEXT BUDGET WORKSHOP**

Monday, April 2, 2012 at 6:00 PM