

Peekskill City School District

**Moving from a system of schools
to a
School System**

Educational Plan and Budget 2014-2015

Budget Workshop #5

April 1, 2014

Strategic Planning

14-15 New Initiatives

Prioritize today for September, 2014 Programs

Develop a School-Community Strategic Plan
(common mission , values, beliefs & planning)

Focus on all Learners

Students needing support to students needing enrichment

Clear Line of Sight

6 schools working as one school system

Congruence, Alignment, Strategic

One Pre K- 12 Curriculum-Instruction-Assessment Program

District-School Identity

Prek - 12 Thematic Welcoming Environment in each School

Ongoing Celebration and Recognition of Student Work

2014-2015 New Programs

Students as Learners

Enrichment

Literacy

Reading Improvement

ELL

School Identity-Restorative Discipline-Anti Bullying

PHS Success for all Academy at UH

Content improvement Science and Math

2014-2015 Professional Development

District awarded \$360,000 Grant

Professional Collaboration and Growth

Daily Professional Development

Training by proven National Leaders and Universities

Literacy and Literacy Coaches (Leslie University)

Framework Leaders (Danielson Teachscape)

Learning Walk Through (UCLA)

Teaching Reading in the Content Area

2014-2015 New Initiatives

Transparency and Parent Outreach

Parents as Partners

Increase Parent Participation in our Schools

Community Surveys and Feedback

Financial Planning

Transparent Budget

Easy to read Educational Plan and Budget Document

Annual Capital Upgrades

Prioritize Resource Allocation

2014-2015 Critical Budget Numbers

Budget Area	Amount
13-14 Approved Budget	\$78,403,666
14-15 Proposed Budget	\$79,860,305
\$ Budget Increase	\$1,456,639
% Budget Increase	+1.86%
13-14 Tax Levy	\$37,431,286
14-15 Proposed Tax Levy	\$38,016,984
\$ Levy Increase	\$585,698
% Levy Increase	1.57%

District Reorganization and Succession Plan

Reorganization Plan

Streamlines Administrative Structure

Reduces 2.0 Administrative Positions

New Assistant Superintendent for Elementary Education

New Assistant Superintendent for Secondary Education

Assistant Superintendent for Administrative Services and Grants

-Having two central office administrators responsible for curriculum and instruction will allow for a greater focus on student learning and for developing an educational plan that better promotes college and career readiness. The new organizational structure will foster consistency among all schools and insure accountability throughout the District.-

Succession Plan

Preparing for a new Superintendent

Succession Plan

Dr. David Fine appointed to the position of Superintendent of Schools
Effective July 1, 2015.

Provides Dr. Fine the time and opportunity to firmly establish the roles and responsibilities of the realigned Central Office, as well as the protocol for the District's Curriculum, Instruction and Assessment program. During the time leading up to July 1, 2015, Dr. Fine will work closely with Superintendent of Schools, Dr. Licopoli to build this new organizational structure before taking over as Superintendent.

Reorganization Flow Chart



Microsoft Word
Document

Internal Redesign



Microsoft Word
Document

District Enrollment

AREA	Oct. 2011	Oct, 2012	Oct. 2013	Proj. Oct. 2014
Total District Enrollment	3037	3091	3232	3265
Total Private School Enroll	418	398	344	340
Total School Age Youth	3455	3489	3576	3605
Total SPED Enrollment	587	601	649	659
Private Placements	13	12	14	15
Residential	3	2	1	1
State Supported 4201 School	1	1	1	1
Non-BOCES Public Placements	5	5	7	7
BOCES	72	78	61	60
Indistrict	493	503	565	575
504 only	23	16	17	19
Total ELL	491	502	581	640
VOTEC Placments	69	69	82	82

Instructional FTE

School	Grades	Enroll	Instruct.FTE Sections	AVE CLASS SIZE	SPED/ELL/ AIS/Spch/ OT/PT	PE, ART, Music	Sch. Psy/SW/G uid/Nurses	Adm./ Dep. Ch.	Health/Tech /Library/ ISS	TOTAL Staff	Teaching Ass't, Other	Pupil/ Ratio	Perm Sub
Uriah Hill	Pre K	144	8	18.0			1.2	0.5		9.7	5	14.85	1
Woodside	K,1	537	24	22.4	15.9	3.5	2.8	1		47.2	5	11.37	2
Oakside	2,3	468	19	24.6	11.2	2.8	3	1		37.0	3	12.67	2
Hillcrest	4,5	510	20	25.5	10.2	3.5	3	1	1	38.7	4	13.18	2
PKMS	6-8	702	29.2	24.0	14.6	6.8	6.6	3	3	63.2	8	11.10	5
PHS	9-12	871	37.2	23.4	11.9	5.3	7	4	3.1	68.5	14	12.72	5
TOTAL	K - 12	3232	137.4	23.5	63.8	21.9	23.6	10.5	7.1	264.3	39	12.23	17

Administrative FTE

	Oct. 3 2012 BEDS DAY	Oct. 2, 2013 BEDS DAY	Projected 14-15
Enrollment	3091	3232	3265
Superintendent	1	1	1
Assistant Superintendnet for Elem			1
Assistant Superintendent for Sec			1
Assistant Superintendent for Adm			1
Assistant Superintendent for C&I	1	1	0
Assistant Superintendent for PPS	1	1	0
Director of PPS	0	0	0
Director of Literacy	0	1	0
Director of Special Education	1	1	1
Principals	5	5	5
Assistant Principals Elementary	1	0	0
Assistant Principals Secondary	4	4	4
Leap Coord	1	1	1
Total Instructional	15	15	15
Pupils per Instructional Adm	206.07	215.47	217.7
Operations			
Assistant Sup't for Business	1	1	1
Director of HR	1	1	0
Director of Technology	1	1	1
School Business Administrator	1	1	0
Athletic Director	1	1	1
Director of Operations	0	1	1
Director of Facilities & Transp	1	0	0
Director of Security	1	1	1
Total Operations	7	7	5
Total District Administrators	22	22	20

Clerical and Operations FTE

	Oct. 2011	Oct, 2012	Oct. 2013	Proj. Oct. 2014
Enrollment	3037	3091	3232	3265
Clerical				
Admin/B&G	16	15	15	15.43
School	13	13	13	13
Sub Total	29	28	28	28.43
Operations Support				
Cable/TV	1	1	1	1
Security	9.63	10.63	13.88	13.88
Cust Worker	17	17	17	17
Head Cust	2	2	2	2
Senior Cust	5	5	5	5
Laborer	1	1	1	1
Maint Mech	8	8	8	8
Treasurer	1	1	1	1
Tech/Data	3	3	2	2
Sub Total	47.63	48.63	50.88	50.88
Total	76.63	76.63	78.88	79.31

14-15 Educational Deliverables

Initiative	Purpose	Impact	Expense
Implement re-org plan, see chart	Flatten organization , increase innovation & accountability	Preparation and time	None, with existing resources
Implement Curriculum, Instruction Assessment (CIA) Planning	Common internal structures in which all educational initiatives are developed (see below.). Design system for insuring continuous improvement of learning for ALL students	Daily PD, new roles, break in system	None, reprioritize resources + Grant Support
Pre K to-5 Targeted Intervention + intensive enrichment programming	Increase and improve learning experiences for all students. Intensive enrichment program for more highly abled students	PD, Creation of Intervention pd. Restructure elementary Day	Min. to none
9-12 Success for All Academy at UH	Intensive support and academic intervention for overage and under credit HS Students	PD, Program Design, Re aligning staffing priorities	May need additional FTE

14-15 Educational Deliverables (continued)

Initiative	Purpose	Impact	Expense
ELL & Literacy Prek -5	Comprehensive ELA/Literacy program. ELL Goals. Elementary Newcomer	PD, Planning, redesigning	None, reprioritize resources + Grant Support
ELL & Literacy 6-12	Aligned and sequential Literacy Recovery Program, Secondary Newcomer	PD, Planning and redesigning	None, reprioritize resources + Grant Support
Math Literacy prek to 8	Aligned pre K-8 Math Curriculum	PD, Math Literacy Coach?	None, reprioritize resources + Grant Support
Improve K-8 Math and Science program	Authentic hands on research. Work with colleges	PD and program Devel. In math and science	None-targeting grant funding

14-15 “Organic” Planning Initiatives (All District Schools, Offices, Departments)

Initiative	Purpose & Intention	Examples	Expense
School-Community Strategic Plan	Create a climate focusing on commitment, line of sight-- What is our mission? What serves as our foundation. How do we define our School-community's beliefs, values. How is this carried out in our schools	Strategic Planning Team comprised of board members, administrators, parents, teachers students, community leaders meet over a 2.5 day period to build a plan through consensus.	\$15,000, with BOCES aid.
School Identity	Welcoming Environment	Student work, pictures, welcoming visitors-- protocol	\$8,000 est.
Celebrations	Recognize Student Work and school Achievements	Display student and staff work in all facilities	
Restorative Discipline	Developing a supportive student learning community	“Anti Bullying” training/consultant	\$5,000

School-Community Initiatives Transparency and Communications

---considerations to be reviewed---

Initiative	Purpose/Examples	Impact	Expense
Increase Parent participation in our schools and classrooms	Parents as partners. School parent liaison.	Shared Responsibility.	None
Parent / community Advisory and Participation.	Advisory Group to Sup't Town Hall Meetings	Positive face to face meetings	None
Curriculum Nights	By level and content	Informed Parents	None
Budget Forums	More detail, Q&A	Informed Public	None
Parent-community input	Feedback, Survey Monkey	Quick feedback	limited

14-15 Budget Highlights & Assumptions

AREA	AMT.	IMPACT	Basis
Proposed Budget	\$79,860,305	Budget Increase: 1.86% Restores 1 million in previous reductions.	Various equipment, personnel, and technology are now back in the budget
Tax Levy	\$38,016,984	Tax Levy Increase: 1.57%	Potential for rebate on increase
State Aid	+ 2.7 mil.	8.8% Increase	Legislative Budget
Assigned Fund Balance	\$2.5 Mil	Max and still hold 4% on unassigned	Transparency & Need
Annual Capital Upgrade	\$500,000	Inc. Safety, prevent future problems, comply to regulations.	Increase aid, 70% on approved Capital Projects for 100,000 with year

Case for Capital Upgrade Allocation

- * Goal: Increases cost effectiveness. Proactive needed capital planning that generates 70% Building Aid.
- * CP at \$100,000 = 70% Aid following year
- * CP > \$100,000 = 70% amortized at 15 years

Year	Allocation	Aid 15-16
14-15	\$100,000	\$70,000
14-15	\$400,000	\$18,677@ 15 yrs.
1 yr, ROI	\$500,000	\$88,677

14-15 Capital Upgrades

Project Areas	Examples	Estimated Cost	Building Aid
District Wide HVAC	Compressors, Ventilation Boilers		
Safety	PHS Gym Ceiling		
Roofing	Woodside and Oakside		
ADA	Bathrooms, Sinks		
Classroom upgrades	Furniture electrical upgrade, cosmetic improvements, PHS Guidance improvement		
Technology	Electrical Upgrades, equipment, full wireless capability, server protection		

Budgeting the Plan

Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Central Office						
Salaries - Certificated	\$ 948,404	\$ 826,299	\$ 842,069	\$ 962,213	\$ 120,144	14.3%
Salaries - Classified	\$ 545,930	\$ 558,470	\$ 557,719	\$ 633,817	\$ 76,098	13.6%
Equipment	\$ 9,040	\$ 1,772	\$ 3,800	\$ 3,800	\$ -	0.0%
Contractual	\$ 46,430	\$ 37,584	\$ 47,358	\$ 47,358	\$ -	0.0%
Refund On Real Property Taxes	\$ -	\$ 721,090	\$ -	\$ -	\$ -	0.0%
Contractual	\$ 517,032	\$ 464,094	\$ 545,568	\$ 594,313	\$ 48,745	8.9%
Legal Services	\$ 330,193	\$ 685,046	\$ 336,797	\$ 336,797	\$ -	0.0%
BOCES Services	\$ 538,921	\$ 501,880	\$ 563,413	\$ 558,373	\$ (5,040)	-0.9%
Supplies	\$ 37,527	\$ 28,224	\$ 37,177	\$ 37,177	\$ -	0.0%
Total Central Office	\$ 2,973,477	\$ 3,824,460	\$ 2,933,901	\$ 3,173,848	\$ 239,946	8.2%

Expenses for the Superintendent, and new Assistant Superintendent offices are covered here. Please note that budget codes have been adjusted accounting for differences. Contractual includes insurance, audit, association dues, professional development , election costs, and tax cert refunds. Legal expense include contract with district Legal Counsel. BOCES charges include the administrative and capital charges, and professional development.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Operations						
Salaries - Classified	\$ 2,131,850	\$ 2,101,847	\$ 2,181,682	\$ 2,337,381	\$ 155,699	7.1%
Salaries - Overtime	\$ 122,000	\$ 91,979	\$ 35,000	\$ 80,000	\$ 45,000	128.6%
Equipment	\$ 27,000	\$ 52,384	\$ 42,300	\$ 39,520	\$ (2,780)	-6.6%
Contractual	\$ 340,008	\$ 267,728	\$ 482,838	\$ 350,908	\$ (131,930)	-27.3%
Utilities	\$ 1,395,200	\$ 1,017,360	\$ 1,094,868	\$ 1,131,868	\$ 37,000	3.4%
BOCES Services	\$ 38,623	\$ 42,776	\$ 39,605	\$ 41,945	\$ 2,340	5.9%
Supplies	\$ 281,420	\$ 213,427	\$ 281,408	\$ 281,408	\$ -	0.0%
Contractual	\$ 140,200	\$ 117,649	\$ 138,424	\$ 148,824	\$ 10,400	7.5%
Total Operations	\$ 4,476,301	\$ 3,905,151	\$ 4,296,125	\$ 4,411,854	\$ 115,729	2.7%

The Operations area covers the expenses for all district operation services. Salaries, supplies and equipment needs for all operations personnel are reported here (see slide 11 for FTE). The costs for district fuel and electricity are covered under Utilities. In addition to normal inventory, additional equipment needs include a scrubber, polisher, snow blower and brush, and trailer. Contractual includes contracts for refuse disposal, sewer, telephone, HVAC, elevator, pool, exterminator services, postage. A major goal for the operations department is to develop a comprehensive preventive maintenance plan for the 14-15 school year. Overtime is driven by snow removal, after hours activities and responding to emergency building needs.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Instruction Administration						
Salaries - Certificated	\$ 1,361,366	\$ 1,388,510	\$ 1,407,166	\$ 1,262,577	\$ (144,589)	-10.3%
Salaries - Classified	\$ 514,664	\$ 504,988	\$ 471,882	\$ 513,869	\$ 41,987	8.9%
Equipment	\$ -	\$ -	\$ 4,000	\$ 7,800	\$ 3,800	95.0%
Contractual	\$ 6,506	\$ 4,773	\$ 6,867	\$ 7,155	\$ 288	4.2%
BOCES Services	\$ 20,268	\$ 7,317	\$ 20,268	\$ 20,268	\$ -	0.0%
Supplies	\$ 33,293	\$ 26,333	\$ 28,260	\$ 32,816	\$ 4,556	16.1%
Total Instruction Administration	\$ 1,936,097	\$ 1,931,922	\$ 1,938,443	\$ 1,844,485	\$ (93,958)	-4.8%

The salaries for principals, assistant principals, and clerical staff and office expenses for our building administration are reported here. The additional expenses for equipment are for furniture for Oakside School. Contractual includes professional training. BOCES includes Arts in Education. Supplies are for building main office needs.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Regular Education						
Salaries - Certificated	\$ 19,504,401	\$ 19,496,549	\$ 19,405,799	\$ 20,123,821	\$ 718,022	3.7%
Salaries - Classified	\$ 1,011,341	\$ 991,334	\$ 1,102,685	\$ 1,238,778	\$ 136,094	12.3%
Equipment	\$ 7,294	\$ 10,309	\$ 46,288	\$ 17,775	\$ (28,513)	-61.6%
Contractual	\$ 142,024	\$ 83,566	\$ 126,297	\$ 254,649	\$ 128,352	101.6%
Textbooks and Workbooks	\$ 175,898	\$ 124,278	\$ 182,327	\$ 186,064	\$ 3,737	2.0%
BOCES Services	\$ 170,804	\$ 153,550	\$ 424,910	\$ 316,932	\$ (107,978)	-25.4%
Supplies	\$ 300,452	\$ 283,053	\$ 268,145	\$ 265,835	\$ (2,310)	-0.9%
Total Regular Education	\$21,312,214	\$21,142,640	\$21,556,451	\$22,403,855	\$ 847,403	3.9%

Regulars Education expenses reports on the projected salary increases and all supply and equipment needs for teachers and substitutes in the regular program from grades K-12. Classified salaries are the projected salaries for clerical and teaching assistant staff. The increase in Contractual is for the Security Greeter contract at the 5 district sites. Other Contractual items include textbooks, workbooks, professional development and tuition. The large increase is due to Security Greeter contract. BOCES includes summer school, copying, materials, test scoring, Science 21, alternative high school, Institute for Student Achievement. Supplies include test and classroom consumables.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Special Education						
Salaries - Certificated	\$ 4,845,608	\$ 4,508,747	\$ 4,967,970	\$ 5,090,341	\$ 122,371	2.5%
Salaries - Classified	\$ 479,926	\$ 599,784	\$ 649,926	\$ 572,315	\$ (77,610)	-11.9%
Equipment	\$ 10,490	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
Contractual	\$ 1,581,206	\$ 1,156,661	\$ 1,558,240	\$ 1,558,240	\$ -	0.0%
Textbooks and Workbooks	\$ 42,800	\$ 43,203	\$ 45,610	\$ 45,100	\$ (510)	-1.1%
BOCES Services	\$ 6,773,739	\$ 6,867,026	\$ 7,501,497	\$ 6,521,727	\$ (979,770)	-13.1%
Supplies	\$ 75,167	\$ 40,544	\$ 56,320	\$ 61,549	\$ 5,229	9.3%
Total Special Education	\$13,808,936	\$13,215,965	\$14,781,563	\$13,851,273	\$ (930,290)	-6.3%

The costs for all district Special Education programs are reported here. Salaries for teachers and related service providers are reported here. Administrative salaries and clerical staff are also reported. Private school tuition for special education students are included here under contract. Contractual also textbooks and workbooks. BOCES services include tuition and specialized services expenses for students attending BOCES Special Education Programs.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Career Ed, Library, Technology						
Salaries - Certificated	\$ 290,115	\$ 337,949	\$ 340,140	\$ 287,258	\$ (52,882)	-15.5%
Salaries - Classified	\$ 276,181	\$ 300,086	\$ 231,540	\$ 246,084	\$ 14,544	6.3%
Equipment	\$ 20,000	\$ 91,045	\$ 30,400	\$ 40,320	\$ 9,920	32.6%
Contractual	\$ 443,563	\$ 429,590	\$ 541,234	\$ 561,520	\$ 20,286	3.7%
BOCES Services	\$ 610,671	\$ 710,067	\$ 918,069	\$ 1,000,513	\$ 82,444	9.0%
Career and Technical Education	\$ 648,545	\$ 648,545	\$ 757,676	\$ 883,347	\$ 125,671	16.6%
Supplies	\$ 136,192	\$ 73,613	\$ 121,858	\$ 108,188	\$ (13,670)	-11.2%
Total Career Ed, Library, Technology	\$ 2,425,267	\$ 2,590,894	\$ 2,940,917	\$ 3,127,230	\$ 186,313	6.3%

Contractual includes leases for technology equipment, computer programs, library books and technology support provided by Edu Tek. BOCES includes installment purchase agreements for technology equipment, library management systems and career and technology education. The BOCES Career Technical Education for 82 projected students is included in the BOCES Services line.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Student Support Services						
Salaries - Certificated	\$ 1,832,352	\$ 1,915,853	\$ 1,959,138	\$ 2,096,354	\$ 137,215	7.0%
Salaries - Classified	\$ 406,271	\$ 411,238	\$ 457,340	\$ 453,181	\$ (4,159)	-0.9%
Equipment	\$ 357	\$ -	\$ 364	\$ 364	\$ -	0.0%
Contractual	\$ 291,500	\$ 307,002	\$ 286,930	\$ 286,930	\$ -	0.0%
BOCES Services	\$ 128,459	\$ 101,622	\$ 141,064	\$ 120,385	\$ (20,679)	-14.7%
Supplies	\$ 10,186	\$ 1,666	\$ 10,985	\$ 10,233	\$ (752)	-6.8%
Total Student Support Services	\$ 2,669,125	\$ 2,737,381	\$ 2,855,821	\$ 2,967,447	\$ 111,625	3.9%

This category includes counselors, social workers, psychologists and nurses. Co-curricular stipends are also budgeted here. Contractual includes health and welfare payments and the District physician. BOCES services support guidance and special services for students in need including evaluations for psychological, cultural, speech and language, psychiatric and neurological disorders.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Athletics						
Salaries - Certificated	\$ 289,137	\$ 289,071	\$ 323,219	\$ 313,877	\$ (9,342)	-2.9%
Salaries - Classified	\$ 54,723	\$ 60,276	\$ 56,585	\$ 57,534	\$ 949	1.7%
Equipment	\$ 8,000	\$ 10,420	\$ 8,160	\$ 19,955	\$ 11,795	144.5%
Contractual	\$ 23,222	\$ 15,276	\$ 23,291	\$ 20,287	\$ (3,004)	-12.9%
BOCES Services	\$ 62,139	\$ 66,638	\$ 62,473	\$ 62,777	\$ 304	0.5%
Supplies	\$ 51,290	\$ 44,088	\$ 52,315	\$ 51,465	\$ (850)	-1.6%
Contractual	\$ 8,466	\$ 15,398	\$ 8,635	\$ 9,000	\$ 365	4.2%
Total Athletics	\$ 496,977	\$ 501,168	\$ 534,678	\$ 534,895	\$ 217	0.0%

Athletic equipment includes funding for basketball backboards and a new wrestling mat. Contractual budget is for reconditioning, meet fees, port-a-johns, scoreboard and other equipment repair and maintenance and membership dues. BOCES expenses include official fees and section fees. Uniform expenses are in the supplies line.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Transportation						
Salaries - Classified	\$ 104,030	\$ 98,271	\$ 109,866	\$ 111,394	\$ 1,529	1.4%
Contractual	\$ 3,567,519	\$ 3,142,873	\$ 3,132,549	\$ 3,137,549	\$ 5,000	0.2%
BOCES Services	\$ -	\$ 533	\$ -	\$ 9,000	\$ 9,000	0.0%
Supplies	\$ 3,300	\$ 2,866	\$ 123,366	\$ 113,366	\$ (10,000)	-8.1%
Total Transportation	\$ 3,674,849	\$ 3,244,543	\$ 3,365,781	\$ 3,371,309	\$ 5,529	0.2%

The district transportation program is supervised by the Director of Operations. Contractual includes contracted regular, special, field and sports trips expenses. The District outsources the Transportation program to Montauk Student Transport. By voter approval, the district provides the following transportation services: K to 1st grade from 0.5 miles to 4.0 miles; 2nd grade to 5th grade 1.0 miles to 4.0 miles. Fuel costs are in the supplies line.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
Benefits						
Employee Retirement System	\$ 1,134,532	\$ 1,122,263	\$ 1,264,369	\$ 1,264,369	\$ -	0.0%
Teachers Retirement System	\$ 3,219,994	\$ 3,444,102	\$ 4,401,508	\$ 4,607,454	\$ 205,946	4.7%
Social Security	\$ 2,378,982	\$ 2,507,347	\$ 2,539,561	\$ 2,734,170	\$ 194,609	7.7%
Workmens Compensation	\$ 379,123	\$ 393,813	\$ 406,845	\$ 372,262	\$ (34,583)	-8.5%
Life Insurance	\$ 10,000	\$ 655	\$ 10,200	\$ 10,200	\$ -	0.0%
Unemployment Insurance	\$ 264,400	\$ 80,795	\$ 247,213	\$ 247,213	\$ -	0.0%
Hospital - Medical	\$ 8,315,385	\$ 8,227,491	\$ 8,765,193	\$ 8,815,696	\$ 50,503	0.6%
Employee Assistance Program	\$ 8,600	\$ -	\$ 8,700	\$ 8,700	\$ -	0.0%
Union Welfare Fund	\$ 476,105	\$ 434,482	\$ 485,627	\$ 485,627	\$ -	0.0%
Total Benefits	\$16,187,121	\$16,210,947	\$18,129,216	\$18,545,691	\$ 416,475	2.3%

Benefits include health insurance, workers compensation, social security, Medicare, pension, welfare fund and unemployment insurance. The increased transfer to the Capital Fund allows the District to address urgent structural repairs.

Budget Summary Detail

	2012-13 BUDGET	2012-13 EXPENSES	2013-14 BUDGET	2014-15 NEW BUDGET	\$ Diff	% Diff
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Interest and Transfers						
Interest	\$ 88,000	\$ 49,198	\$ 89,760	\$ 59,760	\$ (30,000)	-33.4%
Interfund Trans - Debt Service	\$ 3,889,099	\$ 3,889,099	\$ 4,503,504	\$ 4,780,192	\$ 276,688	6.1%
Interfund Transfer	\$ 100,000	\$ 100,000	\$ 189,037	\$ 500,000	\$ 310,963	164.5%
Interfund Trans - Special Aid	\$ 288,469	\$ 246,476	\$ 288,469	\$ 288,469	\$ -	0.0%
Total Interest and Transfers	\$ 4,365,568	\$ 4,284,774	\$ 5,070,770	\$ 5,628,421	\$ 557,651	11.0%
Totals	\$ 74,325,932	\$ 73,589,845	\$ 78,403,666	\$ 79,860,305	\$ 1,456,639	1.9%

State Aid

	Actual 2013-2014	Governor 2014-2015	Legislative Budget	In(De)crease 2013-2014 to Governor's to Legislative Legislative	
FOUNDATION AID	\$ 24,889,514	\$ 24,889,514	\$ 25,413,136	\$ 523,622	\$ 523,622
UNIVERSAL PRE-KINDERGARTEN	\$ 437,858	\$ 437,858	\$ 437,858	\$ -	\$ -
BOCES + SPECIAL SERVICES	\$ 928,264	\$ 1,290,702	\$ 1,267,689	\$ 339,425	\$ (23,013)
HIGH COST EXCESS COST	\$ 1,923,184	\$ 2,012,293	\$ 2,012,293	\$ 89,109	\$ -
PRIVATE EXCESS COST	\$ 319,629	\$ 390,921	\$ 387,753	\$ 68,124	\$ (3,168)
HARDWARE & TECHNOLOGY	\$ 45,635	\$ 50,746	\$ 49,601	\$ 3,966	\$ (1,145)
SOFTWARE, LIBRARY, TEXTBOOK	\$ 259,462	\$ 277,352	\$ 271,723	\$ 12,261	\$ (5,629)
TRANSPORTATION	\$ 1,743,814	\$ 1,910,709	\$ 1,910,709	\$ 166,895	\$ -
SUBTOTAL	\$ 30,547,360	\$ 31,260,095	\$ 31,750,762	\$ 1,203,402	\$ 490,667

The Legislative budget proposes a half million dollar increase to Foundation Aid that was not proposed by the Governor.

State Aid – cont'd

	Actual 2013-2014	Governor 2014-2015	Legislative Budget	In(De)crease 2013-2014 to Legislative Governor's to Legislative	
HIGH TAX AID	\$ 613,877	\$ 613,877	\$ 613,877	\$ -	\$ -
SUPPLEMENTAL PUBLIC EXCESS COST	\$ 34,452	\$ 34,452	\$ 34,452	\$ -	\$ -
GAP ELIMINATION ADJUSTMENT - GEA	\$ (3,386,967)	\$ (3,386,967)	\$ (3,386,967)	\$ -	\$ -
GEA Restoration		\$ 793,834	\$ 1,324,418	\$ 1,324,418	\$ 530,584
Subtotal - NET GEA	\$ 27,808,722	\$ 29,315,291	\$ 30,336,542	\$ 2,527,820	\$ 1,021,251
BUILDING + BLDG REORG INCENTIVE	\$ 3,137,461	\$ 3,748,459	\$ 3,746,351	\$ 608,890	\$ (2,108)
TOTAL STATE AID	\$ 30,946,183	\$ 33,063,750	\$ 34,082,893	\$ 3,136,710	\$ 1,019,143
Change in State Aid % per Governor				10.1%	3.0%
Less Universal Pre-K	\$ (437,858)	\$ (437,858)	\$ (437,858)		
Adjust building aid for interest rate change		\$ (4,338)	\$ (4,338)		
Less allowance for Homeless and Incarcerated Youth	\$ (156,007)	\$ (175,000)	\$ (175,000)		
Net GF State Aid	\$ 30,352,318	\$ 32,446,554	\$ 33,465,697		

The Legislative budget also proposes more than a half million dollar increase to GEA Restoration for more than \$1 million more aid proposed by the Governor.

Taxes

	2013-2014 Budget	2014-2015 Draft Budget	\$ Diff	% Diff
LOCAL PROPERTY TAXES	\$ 28,268,403	\$ 28,710,726		
PAYMENT IN LIEU OF TAX	\$ 3,420,388	\$ 3,441,325		
SCHOOL TAX RELIEF REIMBURSEMENT	\$ 9,162,883	\$ 9,306,257		
TAX ON CONSUMER UTILITY BILLS	\$ 720,000	\$ 720,000		
WESTCHESTER CTY SALES	\$ 1,000,000	\$ 1,000,000		
Subtotal Taxes, Pilot and local	\$ 42,571,674	\$ 43,178,308	\$ 606,635	1.4%

Revenue

	2013-2014 Budget	2014-2015 Draft Budget	\$ Diff	% Diff
Subtotal Taxes, Pilot and local	\$ 42,571,674	\$ 43,178,308	\$ 606,635	1.4%
Subtotal Interest and Rental	\$ 460,000	\$ 156,800	\$ (303,200)	-65.9%
Subtotal Refunds and Miscellaneous	\$ 409,500	\$ 409,500	\$ -	0.0%
Subtotal State Aid	\$ 30,746,249	\$ 33,465,697	\$ 2,719,448	8.8%
MEDICAID REIMBURSEMENT	\$ 150,000	\$ 150,000	\$ -	0.0%
APPROPRIATED FUND BALANCE	\$ 4,066,244	\$ 2,500,000	\$ (1,566,244)	-38.5%
Total Revenue	\$ 78,403,667	\$ 79,860,305	\$ 1,456,639	1.9%
Expenditures	\$ 78,403,667	\$ 79,860,305		
Gap - additional expenses to be reduced	\$ 0	\$ 0		
Budget-to-Budget increase		\$ 1,456,639		
Budget-to-Budget increase %		1.86%		

The drop in rental revenue is due to the one time rental of the middle school by PNW BOCES for their Special Education operation during the summer of 2013 for \$125,000. In addition, \$150,000 was budgeted for the anticipated rental of up to twenty rooms at Uriah which was not realized.

Impact of Tax Increase projected based on proposed levy

AREA	AMOUNT / IMPACT
Averaged Assessed Home	\$9,374
Average Tax with Basic STAR	\$3,825
Average Tax with Enhanced	\$1,198
Average Tax without STAR	\$6,189
1% increase with Basic STAR	+ \$38
1% increase with Enhanced STAR	+ \$12
1% increase without STAR	+ \$62
# STAR Parcels	3,357
# Enhance Parcels	647

Fund Balance/Reserves

		as of June 30			
		2013	2014	2015	
Restricted fund balance ¹					
	Employee benefits liability	\$ 710,737	\$ 710,737	\$ 710,737	assumed
	Unemployment	\$ 56,535	\$ 56,535	\$ 56,535	assumed
	Retirement contribution	\$ 502,500	\$ 502,500	\$ 502,500	
Total restricted fund balance		\$ 1,269,772	\$ 1,269,772	\$ 1,269,772	
Assigned ²					
	Other purposes (encumbrances)	\$ 715,902	\$ 715,902	\$ 715,902	assumed
	Appropriated fund balance ³	\$ 4,066,244	\$ 2,500,000	\$ 1,000,000	assumed
Total assigned fund balance		\$ 4,782,146	\$ 3,215,902	\$ 1,715,902	
Unassigned ⁴		\$ 3,843,414	\$ 3,110,688	\$ 2,610,688	
Total fund balance		\$ 9,895,332	\$ 7,596,362	\$ 5,596,362	

Fund Balance/Reserve Footnotes

¹Restricted fund balance – Includes amounts with constraints placed on the use of resources either externally imposed by creditors, grantors, contributors or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

²Assigned fund balance – Includes amounts that are constrained by the School District's intent to be used for specific purposes, but are neither restricted nor committed.

³Appropriated Fund Balance - assigned for subsequent year's expenditure. This is part of the assigned fund balance.

⁴Unassigned fund balance - Includes all other general fund amounts that do not meet the definition of the above four classifications and are deemed to be available for general use by the School District.

Property Tax Limit & Reality

- **Financial Planning** ***in time we will need a super majority vote*
 - Trying to preserve a decreasing Fund Balance & Debt Service Fund Balance
 - Prioritize resource allocation to needs
- **What have we done to reduce expenses?**
 - By law we are prohibited from using General Funds to support Pre K
 - Adjust operation expenses due to Cap Project
 - Reduced 2 administrative positions
 - Breakage on 11.0 Retirements.
 - Reduced equipment and supplies, BOCES expenses
 - Reprioritizing shifting existing monies to priority areas
 - Continue to sharpen our pencils
- **Lobbying**
 - Lobbying for funding of unfunded mandated programs
 - Lobbying for funding for “Growth Aid”

Decision Making Model

- * Balancing the use of fund balance and expense side reductions in order to meet the variance among the budget and tax levy limitation.
- * Configuring priorities based on what is most consistent with the district mission and mindful planning that is precise and strategic.



Microsoft Excel
Worksheet