

BUDGET PROPOSAL

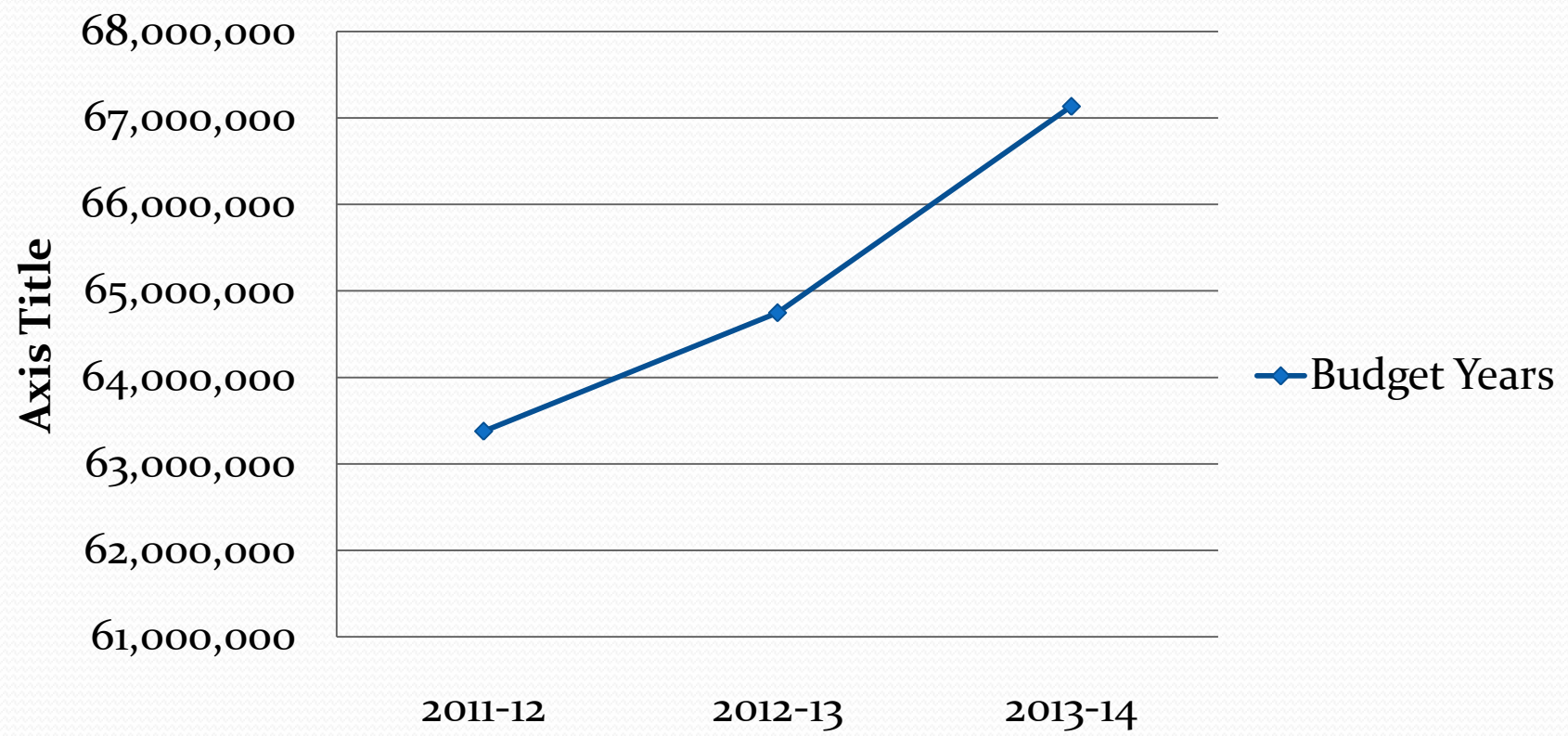
2013-2014

South Shore Suffolk District

Carl Semmler and Dinese Smith
For EDU 5741 Finance in Education
Dr. Anthony Annunziato

Historical Data: Budgeted Expenditures

Budget Years



Expenditure Detail

Budget Item	2010-11	2011-12	2012-13	2013-14
Central Administration	\$1,273,478	\$1,346,042	\$1,363,945	\$1,391,223
Board of Education	\$341,504	\$389,300	\$394,478	\$394,478
Teacher Salaries	\$21,149,732	\$22,969,959	\$23,757,829	\$25,183,299
Curriculum Development	\$1,292,343	\$1,332,075	\$1,349,792	\$1,349,792
BOCES	\$5,496,068	\$6,224,976	\$6,307,768	\$6,307,768
Tuition to Districts	\$409,835	\$478,034	\$484,412	\$490,855
Pupil Personnel Services	\$1,091,183	\$1,224,355	\$1,240,639	\$1,240,639
Other Tuition	\$0	\$0	\$0	\$0
Other Instruct Salaries	\$3,679,792	\$3,738,029	\$3,787,745	\$3,863,500
Other Instruct Expenses	\$3,152,548	\$3,575,086	\$3,622,635	\$3,622,635
Community Expenses	\$0	\$0	\$0	\$0
Operation/Maintenance	\$4,053,044	\$4,202,240	\$4,258,130	\$4,258,130
Undistributed Expenses	\$755,910	\$845,547	\$856,793	\$856,793
Teacher Retirement	\$1,563,518	\$1,510,196	\$1,530,282	\$1,568,539
Health Insurance	\$4,800,654	\$4,994,200	\$5,060,623	\$5,819,717
Other Employee Benefits	\$3,578,021	\$3,787,349	\$3,837,721	\$3,937,502
Interfund Transfers	\$0	\$0	\$45,000	\$0
Debt Service (Principal)	\$2,505,000	\$2,825,363	\$2,862,940	\$2,862,940
Debt Service (Interest)	\$1,639,100	\$1,441,209	\$1,460,377	\$1,460,377
Transportation	\$2,226,597	\$2,493,370	\$2,526,532	\$2,526,532
Total Expenditures	\$59,008,327	\$63,377,352	\$64,747,640	\$67,134,717

Revenue Detail

Item	2011-12	2012-13	2013-14
Budget	\$63,663,681	\$64,733,505	\$67,134,717
Pilots	\$205,000	\$205,000	\$205,000
General Fees	\$50,000	\$50,000	\$50,000
Interest & Earnings	\$200,000	\$200,000	\$200,000
Rental of Property	\$20,000	\$20,000	\$20,000
Sale of Property	\$30,000	\$30,000	\$30,000
Risk Retention Transfer	\$407,000	\$407,000	\$407,000
Bond Fund Transfer	\$400,000	\$250,000	\$250,000
State Retirement	\$400,000	\$550,000	\$550,000
Transfer Employee	\$250,000	\$200,000	\$200,000
Basic State Aid	\$15,658,158	\$15,453,223	\$15,853,154
Adult Education Fees	\$20,000	\$20,000	\$20,000
Summer School Fees	\$78,000	\$78,000	\$78,000
Totals 2 thru 13	\$17,718,158	\$17,463,223	\$17,863,154
Fund Balance	\$2,300,000	\$2,800,000	\$2,800,000
Tax Levy	\$43,645,523	\$44,470,282	\$46,471,563

4.5%
Inc.

Tax Levy Cap Explanation

\$2,001,281

- Change in tax levy 2012-2013 to 2013-2014

\$889,405

- 2% change in tax levy
- Amount allowable

\$1,111,876

- Overage in original budget for 2013-2014
- See reduction chart

Reduction Detail 2013-2014

DESCRIPTION OF PROPOSED	COMPONENT:	BUDGETARY REDUCTION:	FTE:	NOTES:
Co-Teaching PD	Prog	\$46,000		Reduce most of PD for 13-14
Advertising	Admin	\$4,000		For Personnel Advertising
Assistant to Librarian	Admin	\$52,000	1.75	Each Aide reduced to 1/2
Clerical Reduction	Admin	\$25,000	0.65	Part time Business Administration Secretary
Clerical Reduction	Admin	\$25,000	0.5	Reduce music secretary to part time
Printing/Postage	Admin	\$3,000		10% reduction in newsletters, utilizing website
Copier Paper	Admin and Prog	\$5,000		Usage Limitation
Insurance Permiums	Benefits	\$400,000		Eliminate one year increase in premiums due to health wellness program
Electric Usage	Operations	\$40,000		Consolidate night meetings into one building saves 5%
Oil/Gas Futures Contract	Operations	\$40,000		Purchase at fixed rate (saves 10%) and/or RFP new vendors
Athletic Reductions	Prog	\$25,000		Reduce based upon estimated expenses
Balanced Literacy	Prog	\$34,000		No training in 13-14
Music Reductions	Prog	\$25,000		To be reduced by the Music Director
Piano Tuning	Prog	\$2,000		RFP to reduce by 50%
Remove all Chairpersons to full time and hire part time	Prog	\$350,000		Have chairpersons move to full time teaching
Student Planners	Prog	\$4,500		Students will choose to buy in bookstore
Teachers Aide	Prog	\$25,000	1.0	Reduce one unspecified Teachers Aide (not in Special Education).
Workbooks	Prog	\$30,000		Utilize website downloads or ask parents to purchase
TOTAL POTENTIAL REDUCTIONS:		\$1,089,500	3.9	
Tax Levy for Original Budget	\$2,001,281			
2% of Tax Levy	\$889,405			
Overage Amount	\$1,111,876			

Summary

- Current cuts prevent a pierce in the 2% tax levy cap
- Need 60% vote to pierce cap
- No current change to fund balance and reserves
- Need to keep a rainy day fund
- Considerations for the future
 - Health care costs
 - Pension costs
 - Need to keep programs
 - Class size