

Broadalbin-Perth CENTRAL SCHOOL

Community Roundtable 6: The Big Picture Monday, Mar. 8, 2010 • High School Cafeteria

Building the Budget: Steps Taken So Far

The Broadalbin-Perth Board of Education has already seen several working versions of the 2010-2011 school budget. First, the board looked at the rollover budget (see below). The next two versions included various cuts that are summarized below under “First Round of Cuts.”

Budget Version	Expenditures Total	Budget-to-Budget Change (2009-10 to 2010-11)	Projected Tax Levy Increase (see note below)
Rollover	\$30,629,177	\$2,735,917 (8.9%)	31.66%
First Round of Cuts	\$29,322,755	\$1,429,495 (4.9%)	19.22%

Version 1: Rollover Budget

Each year, school districts begin the process of developing the next year’s budget by looking at a rollover budget. A rollover budget contains all programs, services and staff that are in the current year’s budget, and takes into consideration any known or presumed cost increases (i.e., contractual salary raises, increased costs for health insurance, etc.) as well as any known or presumed revenue changes (i.e., the proposed state aid cuts in Gov. David Paterson’s executive state budget).

Version 2: First Round of Cuts

The current working version of the 2010-2011 budget reflects \$1,306,422 worth of cuts from the rollover budget. These cuts include:

- Five positions after staff retirements – one elementary teacher, one music teacher, one teaching assistant (TA) and two bus drivers. The district does not plan to re-hire for these positions.
- Buildings and grounds equipment – eliminated \$80,000 that had been budgeted for new purchases.
- Supplies – reduced the amount budgeted for supplies for the buildings and grounds and transportation departments; budgeted a 0% increase for instructional supplies.

At Broadalbin-Perth, as in most school districts, proposed budgets include conservative estimates for most line items for which exact dollar figures are not known, such as energy costs and costs for health insurance, retirement contributions and BOCES services. However, in this version of the budget, much of that “wiggle room” has been eliminated. Although this reduces the total amount of the working budget, it leaves the school district in a precarious situation if actual costs far exceed the budgeted estimates.

A Note on Tax Levy: *The terms “tax levy” and “tax rate” are often used interchangeably, but they refer to two very different numbers. Tax levy is the total amount of revenue that the school district will raise through local property taxes. The tax levy for the upcoming school year is set by the Board of Education during the summer; therefore, whenever we talk about tax levy for next year’s school budget, it is only an estimate. The tax rates for each of the nine towns in the Broadalbin-Perth Central School District are calculated based on a number of factors, including the total value of properties in the town and the town’s equalization rate. So, do not confuse the tax levy numbers presented in this packet with the tax rate number you see on your school tax bill: Chances are, they will be not be the same.*

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Budget Area 1: Curriculum & Instruction

At the first Community Roundtable in October, participants discussed topics related to curriculum and instruction, including non-mandated programs, professional development, class size and staffing, support service programs, and technology in the classroom. Some of the participants' most common recommendations were:

- Maintain non-mandated programs, such as college-level courses and expanded art and music programs.
- Evaluate professional development programs to ensure they are effective and relevant.
- Larger class sizes have a negative effect on student achievement: Maintain smaller class sizes wherever possible.
- Support service programs can have positive effects on student achievement: The district should provide services that at least meet the state minimum requirements and refer students to outside agencies in the community whenever possible.
- Technology is crucial to students' success in school and in their future careers and should be a district priority.

As is the case in all areas of the budget, there are certain budget items within curriculum and instruction that cannot be reduced or cut because of state and/or federal education law. However, other budget items could be reduced or eliminated. In the chart on the back of this page, only budget items that could be completely eliminated have a corresponding "estimated tax levy impact" figure. Budget items that cannot be cut are listed in italics; because they cannot be cut, the "estimated tax levy impact" column is not applicable.

Do you believe the Board of Education should look for cost savings in this area? If so, what budget items should it consider reducing or eliminating?

See the back side of this sheet for a list of budget expenditures within curriculum and instruction.

Curriculum & Instruction Expenditures

Budget Item	Projected 2010-11 Expenditure	Estimated Tax Levy Impact*	More information
Curriculum Development	\$19,000	0.18%	salaries for summer curriculum writing; curriculum development and leadership training
Staff Development	\$5,000	0.05%	new teachers must have 175 hours every five years; district does NOT have to pay for it
Regular Classroom Supplies, Assemblies, Conferences, Etc.	\$191,900	1.83%	preK-12 classroom supplies, school assemblies, professional conferences, internal grants, district support of Drama Club and Odyssey of the Mind, regional school tuition and tutoring
Special Education Equipment, Supplies, Programs, Etc.	\$214,000	N/A	equipment, supplies, day treatment programs, therapy contracts, out-of-district tuition, textbooks, other services
Textbooks	\$124,500	N/A	preK-12 textbooks; district is reimbursed 100% of costs by the state
Media Centers	\$77,600	---	supplies, equipment, books, subscriptions, audio/video and reference materials; district is reimbursed 100% of costs by the state
Technology	\$102,000	---	computer hardware, software and supplies, technology service contracts, equipment repair; district is reimbursed 100% of \$90,000 of technology costs by the state
Guidance Office	\$6,100	N/A	reimbursable testing fees, test scoring, supplies
Health Services	\$65,800	N/A	school physician costs, equipment, supplies
Psychological Services	\$2,500	N/A	dues, fees, subscriptions, supplies
Social Services	\$2,000	N/A	supplies
School Contractual Expenses	\$48,000	N/A	copiers, postage, mileage reimbursement
Adult Education	\$25,500	---	salaries, brochures, postage, supplies; program is self-sufficient (pays for itself)
Summer School	\$4,500	0.04%	driver education car rental and supplies, regional summer school student tuition
Before/After School Program	\$42,000	---	salaries for before and after school program staff; program is self-sufficient (pays for itself)

***Note:** For every \$105,000 cut from the school budget, the estimated tax levy increase is reduced by 1%.

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Budget Area 2: Transportation

At the second Community Roundtable in November, participants discussed topics related to transportation. Some of the participants' most common recommendations were:

- Safety is paramount: Eliminating bus transportation within a specified radius around the schools and asking kids to walk is an accident waiting to happen.
- Establishing bus stops in the village makes sense.
- Field trips that do not directly relate to the curriculum should be eliminated.
- The district should continue to maintain a relatively new fleet of buses to minimize the impact on local taxes.

According to New York State education law, school districts must provide a means for students to get to school. However, the district could realize savings in this area by centralizing student pick-up and drop-off (creating bus stops); eliminating pick-up within a specific radius around each school; or reducing the number of "extra" runs (field trips, athletic trips, etc.). In theory, the district could also cut its entire transportation department and contract with an outside provider, but because Broadalbin-Perth already owns its own fleet of buses, this would probably end up costing more.

The Board of Education is considering allowing the district to institute centralized pick-up and drop-off (bus stops) in the Village of Broadalbin, which would save approximately \$35,000 next year. Do you support this idea? Do you believe the Board of Education should look for additional cost savings in this area? If so, what budget items should it consider reducing or eliminating?

Budget Item	Projected 2010-11 Expenditure	Estimated Tax Levy Impact*	More information
Supplies & Equipment	\$86,500	N/A	bus cameras, fuel systems, vehicle parts, tires
Fuel	\$252,000	N/A	diesel and unleaded fuel
Contractual Services	\$50,000	N/A	insurance, tank monitoring, towing, uniform services, testing fees

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Community Roundtable 6: The Big Picture Monday, Mar. 8, 2010 • High School Cafeteria

Budget Area 3: Operations & Maintenance

At the third Community Roundtable in December, participants discussed topics related to operations and maintenance. Some of the participants' most common comments and recommendations were:

- Our facilities are well-maintained, but our buildings and grounds staff is stretched too thin. Far from considering cuts in this area, the board should consider adding staff.
- Paying for maintenance now is cheaper than paying for repairs later.
- The district should continue to keep school doors open after hours; it's worth any extra cost.
- Buildings and grounds staff should use "green" products as long as they are safe, effective, and cost-efficient.
- The school district has a responsibility to be proactive in addressing public health concerns (e.g., MRSA, HINI "swine" flu).

As is the case in all areas of the budget, there are certain budget items within operations and maintenance that cannot be reduced or cut because of state and/or federal education law. However, other budget items could be reduced or eliminated. In the chart on the back of this page, only budget items that could be completely eliminated have a corresponding "estimated tax levy impact" figure. Budget items that cannot be cut are listed in italics; because they cannot be cut, the "estimated tax levy impact" column is not applicable.

Do you believe the Board of Education should look for cost savings in this area? If so, what budget items should it consider reducing or eliminating?

See the back side of this sheet for a list of budget expenditures within operations and maintenance.

Operations & Maintenance Expenditures

Budget Item	Projected 2010-11 Expenditure	Estimated Tax Levy Impact*	More information
Board of Education	\$36,790	N/A	legal notices, district clerk salary, budget newsletter, voting machines, election inspectors, association dues
Legal Services, Auditing & Insurance	\$204,320	N/A	legal fees, internal and external auditors, umbrella insurance coverage, student accident insurance
Tax Certiori Repayments	\$15,000	N/A	refund of property taxes
Telephones	\$40,000	N/A	local and long-distance calling services for district landlines, cellular services; reflects \$8,000 in cuts
Contractual Services	\$132,400	N/A	waste removal, water & sewer, security, repairs
Utilities	\$917,000	N/A	electricity, natural gas, propane gas, fuel oil
Buildings & Grounds Supplies & Equipment	\$171,000	---	maintenance and cleaning supplies; emergency repairs; boiler, elevator and roofing maintenance; safety inspections; equipment maintenance
School Census	\$1,500	0.01%	school census service; must be eliminated in a contingency budget

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Broadalbin-Perth CENTRAL SCHOOL

Community Roundtable 6: The Big Picture Monday, Mar. 8, 2010 • High School Cafeteria

Budget Area 4: Employee Compensation

At the fourth Community Roundtable in January, participants discussed topics related to employee compensation. Some of the participants' most common recommendations were:

- Our schools are already operating at a bare minimum and any further cuts will directly impact our students' education and competitive edge upon graduation.
- B-P teachers work hard and do valuable work with the students, but the community can't take another large tax increase.
- Parents are worried about cuts in art, music, the Intermediate School science program, and high school electives, especially elective classes that carry the potential to earn college credit.
- The district should offer better retirement/early retirement incentives.
- The district can't cut so many teachers that test scores and graduation rates drop.

As is the case in all areas of the budget, there are certain budget items within employee compensation that cannot be reduced or cut because of state and/or federal education law. However, other budget items could be reduced or eliminated. In the chart on the back of this page, only budget items that could be completely eliminated have a corresponding "estimated tax levy impact" figure. Budget items that cannot be cut are listed in italics; because they cannot be cut, the "estimated tax levy impact" column is not applicable.

Do you believe the Board of Education should look for cost savings in this area? If so, what budget items should it consider reducing or eliminating?

See the back side of this sheet for a list of budget expenditures within employee compensation.

Employee Compensation Expenditures

Budget Item	Projected 2010-11 Expenditure	Estimated Tax Levy Impact*	More information
Employee Benefits	\$5,929,000	N/A	health benefits, district contributions to employee and teacher retirement systems, social security, workers compensation, life insurance, unemployment insurance, disability insurance; total number would change based on staff cuts/retirements
Superintendent	\$150,814	N/A	salaries for superintendent and secretary, supplies
Business Administration	\$182,346	1.74%	salaries for asst. superintendent, accounts payable clerk and administrative assistant, supplies
School Administration	\$695,500	N/A	salaries for principals, assistant principal/AD, director of special programs and secretaries; supplies
District Treasurer & Tax Collector	\$100,121	N/A	salaries for district treasurer, payroll clerk and tax collector, equipment (copier, fax machine), supplies
District Registrar	\$26,070	0.25%	salary for district registrar/data coordinator, supplies
Regular Teachers	\$7,241,000	---	salaries for preK-12 teachers, TAs, aides, and substitute teachers, TAs and aides
Special Education Teachers	\$1,080,000	N/A	salaries for special education teachers, TAs and aides
AIS Teachers	\$344,500	N/A	salaries for academic intervention services teachers and TAs
Media Centers	\$191,000	N/A	salaries for media center specialists and TAs
Summer School	\$35,000	0.33%	salaries for middle school summer school teachers and tuition for high school students who attend the BOCES regional summer school
Technology Services	\$100,000	0.95%	salaries for network analyst and network technician
Guidance Office	\$127,000	N/A	salaries for HS guidance counselors and secretary
Health Services	\$85,000	N/A	salaries for school nurses
Psychological Services	\$115,000	N/A	salaries for school psychologists
Social Services	\$210,000	N/A	salaries for school social workers
Custodial & Maintenance Staff	\$767,320	---	salaries for director of buildings & grounds, custodians and maintenance mechanics; overtime; substitute wages; summer salaries
Transportation Staff	\$795,300	---	salaries for bus drivers, mechanics, bus aides, substitute drivers and dispatcher; overtime

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Budget Area 5: Athletics & Extracurricular Activities

At the fifth Community Roundtable in February, participants discussed topics related to athletics and extracurricular activities. Some of the participants' most common recommendations were:

- Extracurricular activities are an important part of a well-rounded education.
- The numerous benefits of extracurricular activities are well worth the 1.25% of the school budget they cost.
- Students that participate in athletics and clubs develop character traits that are not as easily taught and developed in the classroom.
- If you cut clubs and sports, attendance will drop, tardies will go way up, discipline referrals will increase, and there will be a negative impact on test scores and academics.
- Cutting clubs would impact more kids than cutting a teacher.

As is the case in all areas of the budget, there are certain budget items within athletics and extracurricular activities that cannot be reduced or cut because of state and/or federal education law. However, other budget items could be reduced or eliminated. In the chart below, only budget items that could be completely eliminated have a corresponding "estimated tax levy impact" figure. Budget items that cannot be cut are listed in italics; because they cannot be cut, the "estimated tax levy impact" column is not applicable.

Do you believe the Board of Education should look for cost savings in this area? If so, what budget items should it consider reducing or eliminating?

Budget Item	Projected 2010-11 Expenditure	Estimated Tax Levy Impact*	More information
Extracurricular Activities	\$25,000	0.24%	stipends for club advisors
<i>Co-Curricular Treasurer</i>	<i>\$2,920</i>	<i>N/A</i>	<i>salary for co-curricular treasurer (state requirement)</i>
Interscholastic Athletics	\$297,200	2.83%	salaries for sports coaches, officials, chaperones, league fees, athletic trainer, tournament entry fees, supplies for teams and fitness center
Youth Commission	\$2,000	0.02%	district contributions to Broadalbin and Perth Youth Commissions; must be eliminated in a contingency budget

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Community Roundtable 6: The Big Picture **Monday, Mar. 8, 2010 • High School Cafeteria**

Budget Area 6: BOCES Programs & Services

Local Boards of Cooperative Educational Services (BOCES) offer programs and services to area school districts throughout New York State. Broadalbin-Perth is part of the Hamilton-Fulton-Montgomery (HFM) BOCES.

BOCES were established in 1948 as a means for school districts to offer specialized services that they could not afford on their own. New York State encourages school districts to use BOCES services by offering state aid on BOCES purchases. Broadalbin-Perth receives 74% state aid on 95% of the programs and services it purchases through BOCES; this reimbursement is applied to the following year's budget.

Most of the money Broadalbin-Perth spends with BOCES is on special education, alternative education and career and technical education. According to the federal Individuals with Disabilities Education Act (IDEA), public school districts are required to provide a free and appropriate education and related services to all students, regardless of ability, from birth through age 21. Some students with disabilities in Broadalbin-Perth are best served in classroom situations that are not economical for B-P to provide on its own; these students are served through BOCES. Similarly, some students find that they cannot thrive in a traditional school setting. For these students, alternative education placements as well as career and technical education opportunities through BOCES might be more appropriate.

Just as some educational services are more economically purchased through BOCES, some administrative services would also be more expensive if brought "in-house." This includes BOCES' substitute teacher service, data processing services, and public information service.

As is the case in all areas of the budget, there are certain budget items within employee compensation that cannot be reduced or cut because of state and/or federal education law. However, other budget items could be reduced or eliminated. In the chart on the back of this page, only budget items that could be completely eliminated have a corresponding "estimated tax levy impact" figure. Budget items that cannot be cut are listed in italics; because they cannot be cut, the "estimated tax levy impact" column is not applicable.

Do you believe the Board of Education should look for cost savings in this area? If so, what budget items should it consider reducing or eliminating?

See the back side of this sheet for a list of budget expenditures within BOCES programs and services.

BOCES Programs & Services Expenditures

Budget Item	Projected 2010-11 Expenditure	Estimated Tax Levy Impact*	More information
Administration	\$420,000	N/A	<i>district share of HFM BOCES administrative and capital costs – “dues” for being a BOCES member</i>
Data Processing, Research, Planning	\$300,000	N/A	<i>copiers, data software (Starbase, Rubicon-Atlas, NutriKids, IEP Direct, etc.), GASB 45, Model Schools</i>
Public Information	\$76,000	0.19%	<i>0.6 FTE public relations service, district calendar, newsletters</i>
Transportation	\$3,000	N/A	<i>driver training, drug testing</i>
Substitute Teacher Service	\$17,000	N/A	<i>would cost district more to coordinate this in-house</i>
Staff Development	\$30,000	0.07%	<i>professional development, data analysis</i>
Instructional Support	\$185,000	N/A	<i>alternative education placements, Exploratory Enrichment, Arts in Education, regional summer school</i>
Special Education	\$1,450,000	N/A	<i>Life Skills, PACE, work study, other programs</i>
Career & Technical Education	\$540,000	N/A	<i>CTE participation for 60+ students</i>
Distance Learning	\$68,000	0.17%	<i>student participation in distance learning classes at the high school is at maximum levels</i>
Media Centers	\$40,000	0.10%	<i>library automation, instructional resource center, sheet music, courier</i>

***Note:** For every \$105,000 cut from the school budget, the estimated tax levy increase is reduced by 1%.
Tax levy impact estimates for BOCES services reflect state aid reimbursement.