

March 10, 2009  
Baseline Operating Budget



*Panther Pride*

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*PROPOSED*

**2009-2010**  
**EDUCATIONAL PLAN**  
**&**  
**BUDGET**

# *Upcoming Board of Education Budget Meetings....*

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- March 24, 2009, 6:30 pm
- March 31, 2009, 6:00-6:30 pm BOCES Budget Presentation  
→ 6:30 pm – **Town Hall Meeting on One-Bell Transportation**
- April 7, 2009, 6:30 pm
- April 21, 2009, 6:30 pm
- May 12, 2009– Budget Hearing, 6:30 pm
- May 19, 2009 Annual Budget Vote  
M.E.D. Elementary School Gym  
9:00 am - 9:00 pm



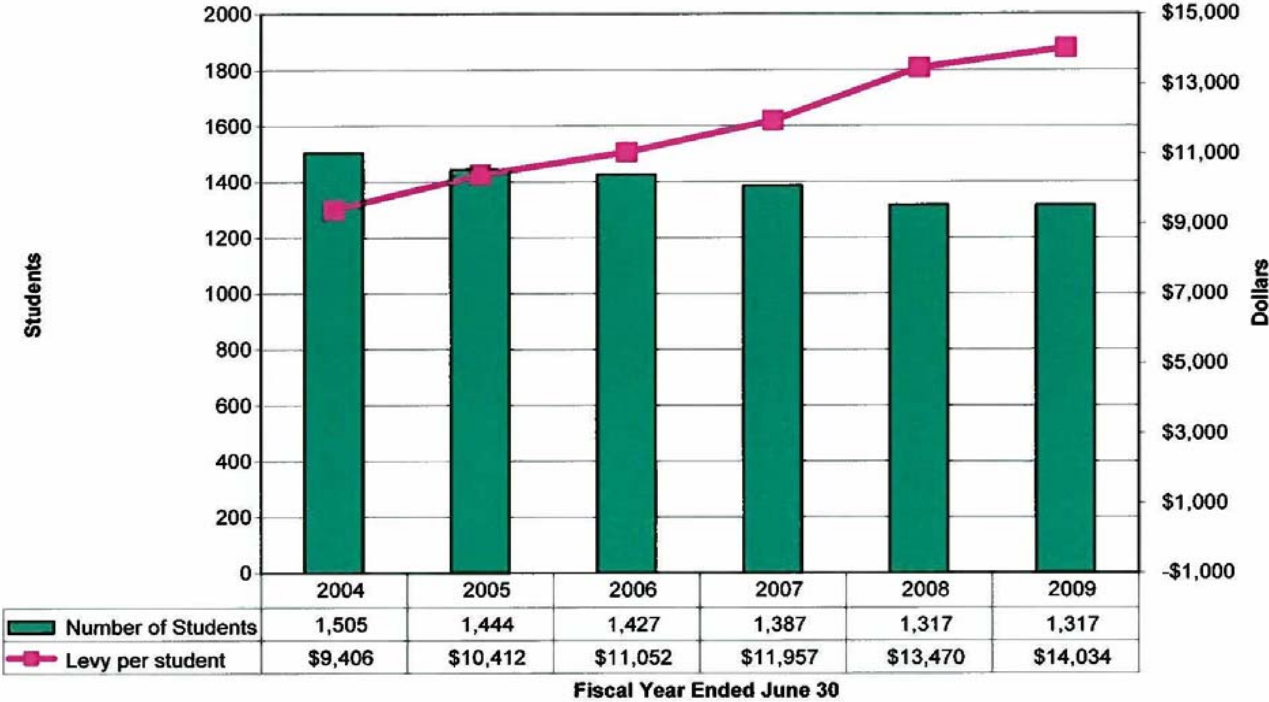
# March 10, 2009 - Baseline Operating Budget Appropriation & Revenue Summary "The Starting Point"



	<u>2008-2009</u>	<u>2009-2010</u>	<u>\$ Chg</u>	<u>% Chg</u>
➤ <u>Property Tax Levy</u>	<b>\$18,482,412</b>	<b>\$21,709,466</b>	<b>\$3,227,054</b>	<b><u>17.46%</u></b>
✓ Local Revenue	229,000	82,620	(146,880)	(64.00%)
✓ Tuition	90,000	75,000	( 15,000)	(16.67%)
✓ Miscellaneous	175,000	175,000	---	0.00%
➤ State Aid ( <i>Projected Budget 11/08</i> )	<b>\$ 6,055,040</b>	<b>\$ 5,755,389</b>	<b>(\$299,651)</b>	<b>( 4.95%)</b>
➤ Building Aid	\$792,133	\$792,133	---	0.00%
➤ Appropriated Fund Balance	\$857,059	\$857,059	---	0.00%
➤ <u>Appropriation Budget</u>	<b>\$26,548,591</b>	<b>\$28,654,533</b>	<b>\$2,105,942</b>	<b><u>7.93%</u></b>

Chatham Central School District

**TAX LEVY (w/ STAR) PER STUDENT FOR 2003-04 THROUGH 2008-09**



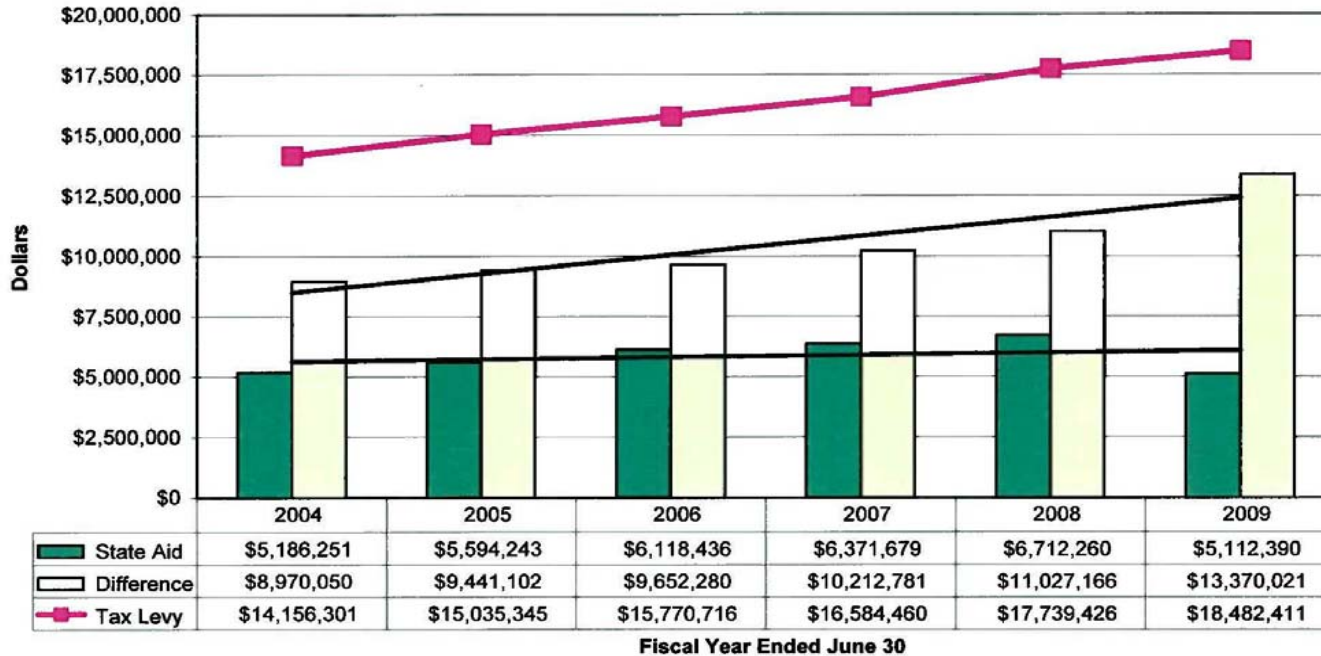
/jab  
11/21/08

Bernard P. Donegan, Inc.  
47

Chatham LRP 0809.xls  
Enroll per levy Chart

Chatham Central School District

**TAX LEVY (W/ STAR) AND STATE AID FOR 2003-04 THROUGH 2008-09**



/jab  
11/21/08

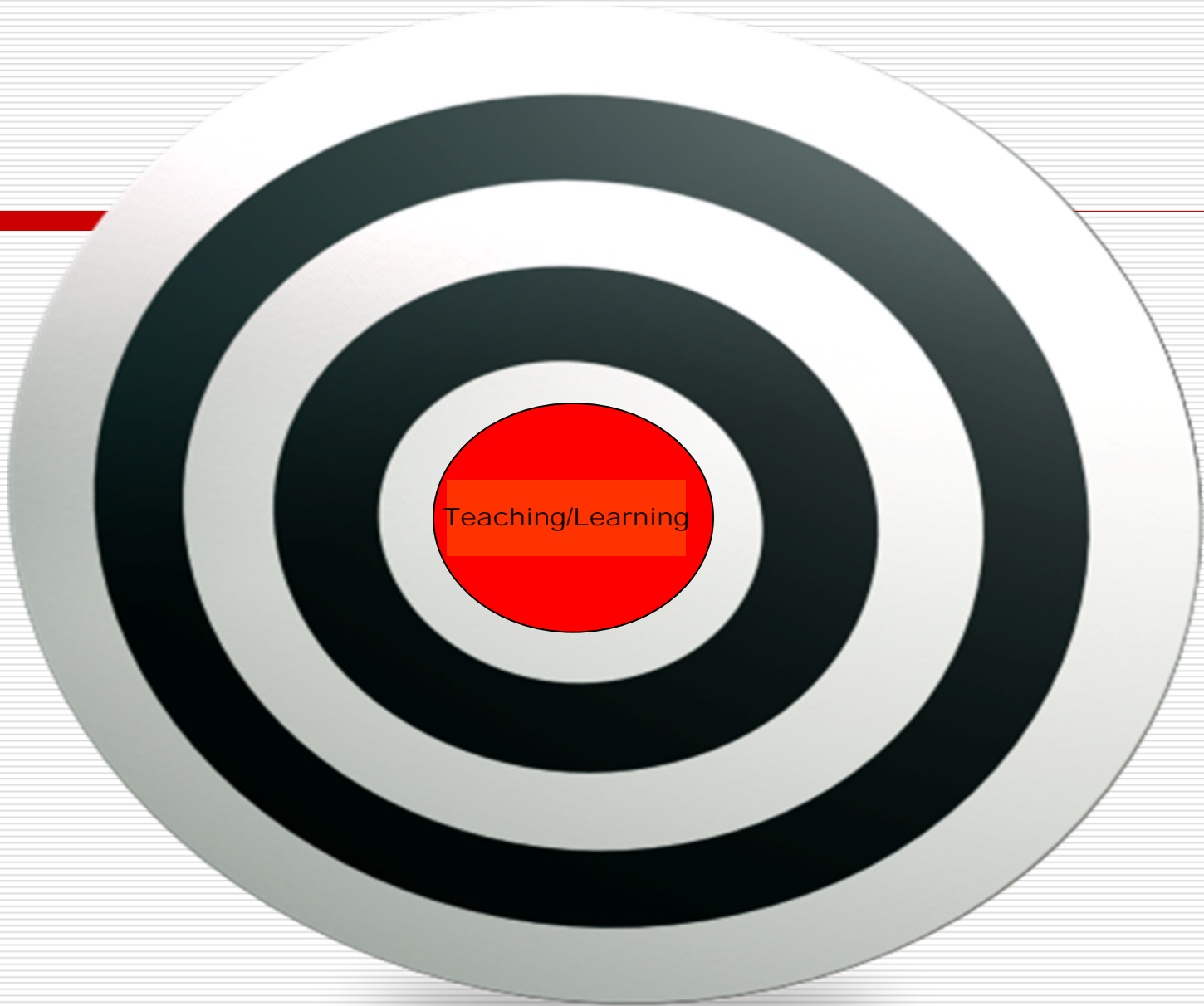
Bernard P. Donegan, Inc.  
48

Chatham LRP 0809.xls  
Tax Levy\_State Aid Chart

# *Principles Guiding Budget Reduction Process*

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- Preserve Chatham's Core Educational Program
- Reduce Positions Without Affecting Staff
- Staff Reductions Will be Based on Enrollment



# March 10, 2009 - Baseline Operating Budget Appropriation & Revenue Summary



	<u>2008-2009</u>	<u>2009-2010</u>	<u>\$ Chg</u>	<u>% Chg</u>
➤ <u>Property Tax Levy</u>	<b>\$18,482,412</b>	<b>\$18,769,731</b>	<b>\$287,319</b>	<b><u>1.55%</u></b>
✓ Local Revenue	229,000	82,620	(146,880)	(64.00%)
✓ Tuition	90,000	75,000	( 15,000)	(16.67%)
✓ Miscellaneous	175,000	175,000	---	0.00%
➤ State Aid ( <i>Executive Budget 12/08</i> )	<b>\$ 6,055,040</b>	<b>\$ 5,354,283</b>	<b>(\$700,757)</b>	<b>(11.57%)</b>
➤ Building Aid	\$790,461	\$790,454	(\$7)	0.00%
➤ Appropriated Fund Balance	\$857,059	\$857,059	---	0.00%
➤ <u>Appropriation Budget</u>	<b>\$26,548,591</b>	<b>\$26,104,147</b>	<b>(\$444,444)</b>	<b><u>(1.67%)</u></b>



**Panther Pride**

# Budget Highlights

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## **I. Reductions**

### **a. Staffing**

- 3.0 FTE K-5 Level
- 1.0 FTE Foreign Language
- 1.0 FTE Mathematics
- 0.6 FTE Family & Consumer Science
- 0.4 FTE Music
- 1.0 FTE Teaching Assistant
- 1.0 FTE Network Systems Engineer
- 1.0 FTE Permanent Substitute Bus Driver
- 0.33 FTE Per Diem Substitute Bus Driver
- 1.0 FTE Building Level Administrator
- 1.0 FTE Assistant Superintendent for Educational Services
- 0.6 FTE Sixth Period Stipends
- 2.0 FTE Food Service Helpers\*

*\*The food service positions were inadvertently omitted from the 3-10-09 Board presentation*

**Savings: \$901,750**



## *Budget Highlights*

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### ***I. Reductions (continued)***

#### **b. Other**

- 50% Conference and Travel

*Savings: \$26,093*

- 15% Equipment, Material, Supplies

*Savings: \$391,755*

#### **c. One-Bell Transportation System**

*Savings: \$194,061*

#### **d. B.O.C.E.S.**

*Savings: \$16,965*



## *Budget Highlights*

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### *II. Enhancements*

- Columbia-Greene College Courses
- National Coalition Building Institute (NCBI)
- Eighth Grade Math/Science/Technology (MST) – Proposed
- Panther Plus Expansion to Eighth Grade – Proposed
- Financial Literacy Course – Proposed
- Model Congress Expansion - Proposed
- Central Receiving – Proposed
- 1.0 FTE Technology Integration Teacher – Proposed

# Instruction & Occupational Education



**2009-2010 Total**

**\$7,201,267**

➤ <b>Instructional Salaries</b>	<b>6,363,845</b>	<b>( 0.44%)</b>
➤ <b>Non-Instructional Salaries</b>	<b>131,449</b>	<b>0.93%</b>
➤ <b>Equipment</b>	<b>49,031</b>	<b>(15.00%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>192,137</b>	<b>(19.17%)</b>
➤ <b>Textbooks</b>	<b>83,687</b>	<b>( 2.93%)</b>
➤ <b>BOCES Services</b>	<b>381,118</b>	<b>(22.02%)</b>

✓ **\$ Change**      **(\$191,368)**

✓ **% Change**      **(2.59%)**

# *Instruction & Occupational Education*

## *Points of Discussion:*

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- Non-Instructional Salaries Increased with new “CSEA Contract” and related staffing title changes.
- Equipment, Materials & Supplies reduced by at least 15%
- BOCES Services allocated to appropriate codes.

# *Total BOCES Services Commitment*



**2008-2009** **\$1,336,270**

**2009-2010** **\$1,319,305**

**\$ Change** **( \$ 16,965 )**

**% Change** **( 1.27% )**

# *Special Education*



**2009-2010 Total**

**\$2,453,376**

➤ <b>Instructional Salaries</b>	<b>1,259,621</b>	<b>4.30%</b>
➤ <b>Non-Instructional Salaries *</b>	<b>75,088</b>	<b>13.78%</b>
➤ <b>Equipment</b>	<b>4,250</b>	<b>(15.00%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>197,893</b>	<b>(15.52%)</b>
➤ <b>Tuition *</b>	<b>547,840</b>	<b>(17.51%)</b>
➤ <b>BOCES Services *</b>	<b>368,684</b>	<b>(11.93%)</b>

✓ **\$ Change**      **(\$ 52,984)**

✓ **% Change**      **(2.11%)**

# *Special Education*

## *Points of Discussion:*

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- Non-Instructional Salaries Increased with new “CSEA Contract” and related staffing title changes.
- Equipment, Materials & Supplies reduced by at least 15%
- Tuition reduction as a result of students returning to District Classrooms. (*Private & BOCES Placements*)

# Summer School



**2009-2010 Total** **\$ 21,498**

➤ <b>Instructional Salaries</b>	<b>16,693</b>	<b>1.48%</b>
➤ <b>Non-Instructional Salaries</b>	<b>4,380</b>	<b>( 2.67%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>425</b>	<b>(15.00%)</b>
✓ <b>\$ Change</b>	<b>\$ 48</b>	
✓ <b>% Change</b>	<b>0.22%</b>	

# *Summer School*

## *Points of Discussion:*

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- Contractual Salary Increases for same staff and same hours as in 2008-2009.
- Supplies reduced by 15%

# Student Services

Computer Aided Instruction. Guidance, Health Services, Psychologist, Social Worker



## 2009-2010 Total

## \$ 1,294,997

➤ <b>Instructional Salaries</b>	<b>687,018</b>	<b>1.84%</b>
➤ <b>Non-Instructional Salaries *</b>	<b>324,346</b>	<b>(10.21%)</b>
➤ <b>Equipment</b>	<b>88,114</b>	<b>(15.00%)</b>
➤ <b>Contractual &amp; Supplies *</b>	<b>155,291</b>	<b>(30.32%)</b>
➤ <b>BOCES Services *</b>	<b>40,227</b>	<b>(74.86%)</b>

✓ **\$ Change**      **(\$227,349)**

✓ **% Change**      **(14.93%)**

*Student Services Computer Aided Instruction. Guidance, Health Services, Psychologist, Social Worker*

*Points of Discussion:*

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- Non-Instructional Salaries decreased due to reductions in staffing in the various departments.
- Equipment, Materials & Supplies reduced by at least 15%
- BOCES Services allocated to appropriate codes.

# *Extracurricular*



**2009-2010 Total**

**\$ 76,264**

➤ <b>Instructional Salaries</b>	<b>76,264</b>	<b>(0.16%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>---</b>	<b>---</b>
✓ <b>\$ Change</b>	<b>(\$ 119)</b>	
✓ <b>% Change</b>	<b>(0.16%)</b>	

# *Extracurricular Points of Discussion:*

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- Several Clubs dissolved per External Auditor recommendations.

# Inter-Scholastics



## 2009-2010 Total

**\$ 249,880**

➤ <b>Instructional Salaries *</b>	<b>132,491</b>	<b>21.87%</b>
➤ <b>Non-Instructional Salaries</b>	<b>1,049</b>	<b>4.85%</b>
➤ <b>Equipment</b>	<b>541</b>	<b>(91.47%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>115,800</b>	<b>(13.07%)</b>

✓ <b>\$ Change</b>	<b>\$ 620</b>
✓ <b>% Change</b>	<b>0.25%</b>

# *Inter-Scholastics*

## *Points of Discussion:*

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- Referees are required to be paid out of Payroll per Internal Revenue Code regulations.
- Salaries increased per contract.
- Equipment, Materials & Supplies cut by at least 15%.

# Adult Education



**2009-2010 Total**

**\$ 25,720**

➤ <b>Non-Instructional Salaries</b>	<b>7,115</b>	<b>(45.27%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>18,604</b>	<b>( 3.23%)</b>
✓ <b>\$ Change</b>	<b>(\$6,505)</b>	
✓ <b>% Change</b>	<b>(20.19%)</b>	

# *Adult Education*

## *Points of Discussion:*

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- Goal is to maintain little or no increase from 2008-2009 appropriations.
- Supplies & Materials reduced at least 15%.
- Non-Employee Instructors appropriations to stay in line with 2008-2009.
- Mailings to be eliminate. Brochure to be placed on District Website.

# Administration / Board of Education



**2009-2010 Total**

**\$1,436,835**

➤ <b>Instructional Salaries *</b>	<b>247,610</b>	<b>8.33%</b>
➤ <b>Non-Instructional Salaries</b>	<b>282,881</b>	<b>1.96%</b>
➤ <b>Equipment</b>	<b>2,975</b>	<b>(15.00%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>510,969</b>	<b>(14.33%)</b>
➤ <b>BOCES Services *</b>	<b>392,401</b>	<b>79.23%</b>

✓ **\$ Change**      **\$111,970**

✓ **% Change**      **8.45%**

# Administration / Board of Education

## Points of Discussion:



- Board of Education accounts *decreased* 19.50% from 08-09
  - ✓ Membership dues increased 46.54% due to allocation to appropriate account.
  - ✓ Supplies decreased 15%
- Instructional Salaries by Department are as follows:
  - ✓ Superintendent 18.55% (Budgeted at \$160,000)
  - ✓ School Business Administrator (6.40%) 10% of salary moved to Transportation
- Non-Instructional Salaries by Department are as follows:
  - ✓ Administrative Assistant to the Superintendent 3.80%
  - ✓ Business Office Staff 1.47% (10% of Treasurer salaries to Transportation code)
- Contractual & Supplies by Department are as follows:
  - ✓ Legal Same as 08-09
  - ✓ Audit Same as 08-09
  - ✓ Fiscal Agent 50.99% (Bernard P. Donegan – BANs & Bonds for \$6,035,000 Project)
- BOCES Services are described in detail on the next slide.
  - ✓ Detail of Reallocation from other codes on following slide.

# Administration / Board of Education

## Points of Discussion:



➤ BOCES services are increased in Administration to properly account for services that were formerly paid out of other department accounts. The services are as follows:

✓ Administration & Rent	\$188,794
✓ Website Design	\$18,025
✓ Communications Coordinator	\$33,024
✓ Database Services (School Tools)	\$35,087
✓ Student Assessments	\$23,347
✓ Newsletter/Printing Services	\$21,660
✓ Health & Safety Risk Management	\$22,266
✓ SubFinder	\$12,240
✓ NYSMEC/Commodities Purchasing	\$ 5,400
✓ Family First Emergency Notification	\$ 3,106
✓ Asset Management & Appraisal	\$ 4,093
✓ State Aid Planning Service	\$ 3,065
✓ GASB 45 Planning & Valuation	\$ 9,000
✓ Health Insurance Consortium	\$ 6,093
✓ Coordination of Workers Compensation	\$ 3,870
✓ OLAS On-line Recruitment	\$ 3,331
➤ <b>Total</b>	<b>\$392,401 and increase of 79.23%</b>

# *Total BOCES Commitment in 2009-2010 compared to 2008-2009*



<u>Service Provided</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>\$ Change</u>	<u>% Change</u>
Fiscal Operations	\$ 14,511	\$ 51,493	\$ 36,982	254.85%
Commodities/NYSMEC	\$ 1,790	\$ 5,400	\$ 3,610	201.68%
State Aid Planning	\$ 4,000	\$ 3,331	(\$ 669)	( 16.72%)
Public Website Services	\$ 12,364	\$ 72,709	\$ 60,345	488.07%
Building Services	\$ 4,734	\$ 4,923	\$ 189	4.00%
Maintenance Services	\$ 4,468	\$ 4,647	\$ 179	4.00%
Cross Contracted Services	---	\$ 70,674	\$ 70,674	100.00%
Admin & Rent Charges	\$ 186,268	\$ 188,794	\$ 2,526	1.36%
SubFinder	---	\$ 12,240	\$ 12,240	100.00%
Professional Development	\$ 67,500	\$ 65,000	(\$ 2,500)	( 3.70%)
Public Information	\$ 59,047	\$ 46,565	(\$ 12,482)	( 21.14%)
Regular Education	\$ 117,528	\$ 46,096	(\$ 71,432)	( 60.78%)
Special Education	\$ 329,375	\$ 368,684	\$ 39,309	11.93%
Occupational Education	\$ 371,193	\$ 355,022	(\$ 36,171)	( 9.74%)
Library Services	\$ 21,530	\$ 21,765	\$ 235	1.09
Guidance	\$ 138,462	\$ 18,462	(\$120,000)	( 86.67%)
Transportation	\$ 3,500	\$ 3,500	---	---
<b>Grand Total</b>	<b>\$1,336,270</b>	<b>\$1,319,305</b>	<b>(\$ 16,965)</b>	<b>( 1.27%)</b>

*Supervision / Curriculum / Testing /  
In-Service / Strategic Planning*



**2009-2010 Total**

**\$1,033,910**

➤ <b>Instructional Salaries</b>	<b>503,202</b>	<b>(23.91%)</b>
➤ <b>Non-Instructional Salaries*</b>	<b>338,817</b>	<b>13.30%</b>
➤ <b>Equipment</b>	<b>1,549</b>	<b>(13.94%)</b>
➤ <b>Contractual &amp; Supplies</b>	<b>77,077</b>	<b>(3.14%)</b>
➤ <b>BOCES Services</b>	<b>113,265</b>	<b>(11.89%)</b>
✓ <b>\$ Change</b>	<b>(\$136,425)</b>	
✓ <b>% Change</b>	<b>(11.66%)</b>	

*Supervision / Curriculum / Testing / In-Service / Strategic Planning*  
*Points of Discussion:*



- 
- Non-Instructional Salaries increased as a result of new “CSEA Contract” and title changes.
  - Reduction of 2 Administrators through retirement / position dissolution.
  - Supplies & Materials reduced at least 15%.
  - Conferences & Travel reduced by 50%.

# Transportation



## 2009-2010 Total

**\$1,751,293**

➤ Non-Instructional Salaries	1,151,038	(6.75%)
➤ Equipment	4,420	(15.00%)
➤ Contractual & Supplies *	592,334	(4.33%)
➤ BOCES Services	3,500	---
✓ \$ Change	(\$110,917)	
✓ % Change	(5.96%)	

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<u>2 Bell Routing</u>	<u>1 Bell Routing</u>	<u>Savings *</u>
\$1,945,354	\$1,751,293	( \$194,061)



# *Transportation*

## *Points of Discussion:*

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- 1-Bell Routing System creates salary reductions and fuel reductions.
- 10% of School Business Administrator and District Treasurer salaries added to Transportation.
- Supplies & Materials reduced by at least 15%
- Conferences and Travel reduced by 50%.

# Operations & Maintenance



**2009-2010 Total**

**\$2,094,980**

➤ <b>Non-Instructional Salaries</b>	<b>882,384</b>	<b>2.36%</b>
➤ <b>Equipment</b>	<b>7,500</b>	<b>(58.33%)</b>
➤ <b>Contractual &amp; Supplies *</b>	<b>1,195,526</b>	<b>( 8.16%)</b>
➤ <b>BOCES Services</b>	<b>9,570</b>	<b>4.00%</b>
✓ <b>\$ Change</b>	<b>(\$ 95,984)</b>	
✓ <b>% Change</b>	<b>(4.38%)</b>	

# *Operations & Maintenance*

## *Points of Discussion:*

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- 5-Year Account reduced by \$25,000
- Equipment Reduced by more than 50%
- Materials & Supplies reduced by at least 15%
- Electric & Fuel increased by 15%

# Employee Benefits



**2009-2010 Total**

**\$6,298,094**

➤ Retirement	1,100,718	( 5.39%)
➤ Social Security	948,162	( 1.85%)
➤ Workers' Compensation *	110,548	(28.91%)
➤ Unemployment Reim.	30,000	0.00%
➤ Medical Insurance *	4,086,165	10.60%
➤ Other Benefits *	22,500	(51.09%)
✓ \$ Change	\$ 242,464	
✓ % Change	4.00%	



# *Employee Benefits*

## *Points of Discussion:*

- All benefits are reduced as a result of staffing reductions and staffing restructuring.
- Health Insurance increased 12% as a result of the following projected rate increases
  - ✓ Blue Cross Blue Shield 14.0%
  - ✓ Express Script Drug 3.5%
  - ✓ CDPHP 17.0%
- The increase in health benefits was further mitigated by the increasing employee contribution percentages with the new contracts for each bargaining unit.
- Workers Compensation numbers are projections from the consortium.
- Unemployment is at the 2008-2009 level.
  - ✓ 2007-2008 Unemployment paid - \$11,699
  - ✓ 2008-2009 Year-to-Date paid - \$ 3,139 (projected rate \$5,381)

# Debt Service



**2009-2010 Total**

**\$1,846,441**

➤ <b>Serial Bonds (Prin &amp; Int)</b>	<b>1,402,748</b>	<b>( 7.59%)</b>
➤ <b>Serial Bonds-Bus (Prin &amp; Int)</b>	<b>62,125</b>	<b>---</b>
➤ <b>TAN (Tax Anticipation Note-Int) *</b>	<b>25,000</b>	<b>100.00%</b>
➤ <b>Lease Purchase-Tech (Prin &amp; Int)</b>	<b>285,046</b>	<b>15.96%</b>
➤ <b>Energy Performance (Prin &amp; Int)</b>	<b>71,522</b>	<b>(11.72%)</b>
✓ <b>\$ Change</b>	<b>(\$ 60,513)</b>	
✓ <b>% Change</b>	<b>( 3.17%)</b>	

## *Debt Service*

### *Points of Discussion:*



- Principal & Interest payments for \$6,035,000 are added to current debt service in 2009-2010.
- Tax Anticipation Note Interest of \$25,000 added to bridge possible cash receipt gaps until Taxes are received.
- 2<sup>nd</sup> Year of Principal & Interest payments for Statutory Installment Bonds for Bus Purchases.
- 2<sup>nd</sup> Year for Principal & Interest payments on Technology Lease Purchases.

# Interfund Transfers



**2009-2010 Total**

**\$ 319,593**

➤ <b>Transfer to Public Library</b>	<b>285,218</b>	<b>36.48%</b>
➤ <b>Transfer to Food Service</b>	<b>34,375</b>	<b>22.77%</b>
✓ <b>\$ Change</b>	<b>\$ 82,618</b>	
✓ <b>% Change</b>	<b>34.86%</b>	

# *Interfund Transfers*

## *Points of Discussion:*

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- Allocation of utility, prorated portion of custodial & technology support staff salaries and benefits, and employee benefits for Public Library staff are included in the Interfund Transfer to the Public Library. *(Detailed budget for the Public Library follows.)*
- Food Service Interfund Transfer is adjusted by anticipated increases in the cost of supplies as well as the reduction of 2 Food service employees.



**2009-2010 Total**

**\$ 285,218**

➤ <b>Non-Instructional Salaries *</b>	<b>\$194,993</b>	<b>31.47%</b>
➤ <b>Equipment</b>	<b>680</b>	<b>( 15.00%)</b>
➤ <b>Utilities *</b>	<b>\$ 6,145</b>	<b>100.00%</b>
➤ <b>Contractual &amp; Supplies</b>	<b>\$ 43,620</b>	<b>22.66%</b>
➤ <b>Employee Benefits *</b>	<b>\$ 39,780</b>	<b>63.75%</b>

✓ **\$ Change**      **\$ 76,243**

✓ **% Change**      **36.48%**

# *Public Library*

## *Points of Discussion:*

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- Expanded Hours of Library staff and allocation of support salaries for Network System Engineer & Custodial Salaries allocated to Public Library in the amount of \$16,684.
- The Public Library cut their conferences by 50% and their materials & supplies by 15% as did the School District.
- Utility Costs, Liability Insurance & Waste Hauling are allocated to the Public Library for a total of \$19,643.
- Employee Benefits including the portion related to the Network Systems Engineer and the Custodian are allocated to the Public Library for \$39,780.

# *Appropriation & Revenue Summary*

## *Points of Discussion:*

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- Governor's Proposed Deficit Reduction \$659,062
  
- 2008-2009 State Aid Adjusted from Originally Budgeted in April 2008
  - 4/3/2008 Original \$6,714,620
  - 12/16/2009 Revision \$6,845,501
  
  - Increase of: \$130,881
    - ✓ High Tax Aid \$144,447
    - ✓ Various Reductions (\$ 13,566)

# March 10, 2009 - Baseline Operating Budget Appropriation & Revenue Summary



	<u>2008-2009</u>	<u>2009-2010</u>	<u>\$ Chg</u>	<u>% Chg</u>
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