

2010-2011 C-A Budget Development:

The Process leading to
Budget Adoption



Budget Preparation

- 11/17/2009 – Board of Education adopted budget calendar.
- 12/18/2009 – Equipment requests submitted to Chief Financial Officer (C.F.O.).
- 1/15/2009 – Building Principals' and Directors' Budgets submitted to C.F.O.
- 1/19/2010 – Board adopted revised budget calendar.

Presentation of Budget Draft (Rollover Budget)

- 1/19/2010 – C.F.O. presented rollover budget (the same budget as this year with known increases such as salaries and benefits) amounting to a \$1.4 million increase or 5.71%.

State Aid Projection

- 1/19/2010 – C.F.O. informed Board that State Aid would decrease \$1,055,523 according to Governor's Budget.
- 1/19/2010 – Further analysis showed that State Aid to C-A would actually decrease \$1.3 million according to the Governor's Budget.

A Troubling Picture Emerged

- Rollover Budget increases \$1.4 million
- State Aid decreases \$1.3 million

Difference **\$2.7 million**

District's Response

- 2/09/2010 – Principals and Directors presented budgets with decreases or slight increases to Board of Education.
- 2/09/2010 – Salaries and Fringe Benefits make up majority of increase (e.g., 16.18% in Fringe Benefits).

District's Response

- 2/24/2010 – Administrators and managers met to identify reductions with a targeted budgetary decrease of **\$1 million**.
- 2/24/2010 – Administrative team identified nearly **\$254,000** in largely non – staff reductions.
- 2/24/2010 – Administrative team identified approximately **\$766,000** in staff reductions.

District's Response

- 3/02/2010 – Superintendent presented non – staff reductions in the amount of \$253,789 to the Board of Education.
- 3/02/2010 – Board of Education approved reductions in the amount of \$223,802.

District's Response

- 3/09/2010 – Superintendent presented proposed staff reductions of approximately \$766,000 and provided Pyramid Decision – Making materials.
- 3/09/2010 – Each reduction carries a rationale.
- 3/09/2010 – Members of the public addressed a number of positions, specifically elementary classroom positions and elementary librarian.

District's Response

- 3/16/2010 – Superintendent invited questions from the Board of Education about proposed staffing reductions as well as the pyramid process.
- 3/16/2010 – It was noted that units were studying the prospect of pay freezes following request from the District.
- 3/16/2010 – Members of the public provided input about the budget on a number of fronts.

District's Response

- 3/23/2010 – Budget presentation included further reductions, specifically the offer of the Superintendent to take a pay freeze.
- 3/23/2010 – Results of Pyramid Decision – Making Process were shared.
- 3/23/2010 – Input from public was received in numerous areas.

District's Response

- 3/30/2010 – Board approved pay freeze for Superintendent.
- 3/30/2010 - Public presentation with history of accomplishments since 2005 answered questions posed by members of the public at previous meetings.

District's Response

- 3/30/2010 – Board retained Grade 4 position at EJA, Athens Sports Bus run, and After school evening Bus for 2010-2011.
- 3/30/2010 – Budget increase was .51% and the tax levy increase was 8.62%.
- 3/30/2010 – Two Board members proposed a tax levy increase ranging from 2.95% to 5%.

Information Campaign

- 4/01/2010 – Flyer containing Frequently Asked Questions (FAQs) was made available.
- 4/12/2010 – Rationale for Reductions was publicized.
- 4/12/2010 – Budget information highlighted on web page.

District's Response

- April 5-9, 2010 – C.F.O. identified refinements in health insurance to reduce budget an additional \$135,000.
- April 20,2010 – Supt. recommends reduction of one Newsletter to save \$1,200.
- April 20,2010 – Supt. recommends reduction in cost of after – school bus run in amount of \$3,000 due to vacation periods, snow days, et al.

District's Response

- 4/20/2010 – With additional reductions, the budget to budget increase would be **-.04%**.

District's Response

- Use of \$655,000 in Reserve Funds to Reduce Tax Levy
 - Increase appropriated Fund Balance
 - \$875,000 to \$1,375,000
 - Transfer from Employee's Retirement Reserve Fund
 - \$80,000
 - Transfer from Tax Certiorari Reserve
 - \$75,000

District's Response

- 4/20/2010 – With reductions in budget and use of Reserve Funds, reduce Proposed Tax Levy to 2.99%.

Recommendation

- Adopt Budget in the amount of **\$25,331,109** with the understanding that:
 - additional State Aid not in Governor's proposal could be used to offset taxes or to reduce amount of Reserve Funds utilized.
 - Federal aid could reduce Reserve Funds used.
 - acceptance of pay freezes could lead to reinstatement of items in budget.
 - donations could be used to add to the budget.
 - a contingency budget would mean a reduction of an additional \$ 279,661: \$72,500 in administration and \$195,161 in program.

Adoption of Proposed 2010-2011 Budget

Be it RESOLVED, the Board of Education upon the recommendation of the Superintendent and pursuant to Education law, adopt a budget for 2010-2011 school year of \$25,331,109.