

AFFECT OF PROPERTY TAX CAP ON SOUTH COUNTRY SCHOOL DISTRICT - 2012-2013

BUDGET SIDE

Current Budget	\$	113,995,963	
Rollover Budget	\$	120,273,578	
Increase in Budget	\$	6,277,615	5.51%
A <i>less</i> Reductions (Business Office)	\$	1,362,873	** SEE PAGE 2
Proposed Budget - Version 2	\$	118,910,705	4.31%
Max. Allowable Levy Increase	\$	1,326,807	see Comptroller's formula
Net Increase over Levy Limit	\$	3,587,935	
B <i>less</i> Reductions in Staff	\$	-	**
Net Increase over Levy Limit	\$	3,587,935	
C <i>less</i> Retirements (w/o replacement)	\$	-	**
D <i>less</i> REDUCTIONS in PROGRAMS	\$	-	** SEE PAGE 3
Net Budget Over Levy Limit.....	\$	3,587,935	

REVENUE SIDE

Current Revenue Budget	\$	113,995,963	
Rollover Revenue Budget	\$	120,273,578	
Increase in Revenue Budget	\$	6,277,615	
Budget Reductions (A,B,C,D)	\$	1,362,873	**
Max. Allowable Levy Increase	\$	1,326,807	
Increase OVER Levy Limit	\$	3,587,935	
Loss of "one shot revenues" SEE PAGE 2	\$	5,514,617	
Net Increase over Levy Limit	\$	9,102,552	
less Applied FB Reserves SEE PAGE 2	\$	3,060,000	
Net Increase over Levy Limit	\$	6,042,552	
New York State Aid (Governor Cuomo)	\$	(1,502,962)	
<i>less</i> APPROPRIATED FUND BALANCE	\$	-	
<i>less</i> UNDERSPENT 11-12 BUDGET	\$	-	
NET REVENUE SHORTFALL.....	\$	7,545,514	

This must be ZERO unless the voters approve the budget with a 60% supermajority

Reductions (Business Office): that do not affect students

	AMOUNT	CODE	DESCRIPTION
\$	100,000	1420.442	Legal - non retainer
\$	57,000	1620.160	census enumerators
\$	30,000	1620.476	natural gas
\$	100,000	1620.477	electric
\$	139,873	2020.160	salary clerical (correcting locations)
\$	50,000	2110.410	home tutoring
\$	100,000	2110.470	foster tuition
\$	40,000	2110.473	charter school payment
\$	25,000	2110.490	arts in education
\$	50,000	2250.471	foster tuition (special ed)
\$	671,000	2331.130	alternate school
\$	<u>1,362,873</u>		

STAFF REDUCTIONS (NOT BEING REPLACED)

LIST OF TEACHERS re: POTENTIAL RETIREMENTS as of 6/30/2012 (2/1/12 withdraw!)

"ONE SHOT" REVENUES

\$	1,530,749	Federal Job Funds
\$	1,836,668	LIPA Solar Rebates
\$	2,147,200	Applied Appropriated Fund Balance
\$	<u>5,514,617</u>	

GENERAL FUND BALANCE

\$	1,981,461	Worker's Compensation Reserves
\$	1,000,000	Unemployment Reserves
\$	1,977,584	ERS Retirement Contribution Reserves
\$	5,743,809	Employee Retirement Benefits (EBALR)
\$	495,487	Property Loss Reserves
\$	<u>11,198,341</u>	AVAILABLE RESERVES
\$	4,279,774	Unappropriated Unreserved Fund Balance
\$	<u>15,478,115</u>	TOTAL GENERAL FUND BALANCE

SUGGESTED BUDGET REDUCTIONS THAT MAY BE NEEDED TO ACHIEVE PROPERTY TAX LEVY LIMIT with a 50% VOTE

(LIST OF REDUCTIONS ARE PREPARED IN ALPHABETIC ORDER, NOT BY PREFERENCE)

Amount	DESCRIPTION OF REDUCTION	BUDGET CODE
1 to be determined	Administrators - Districtwide	1300-2999
2 \$ 85,000	Aides in classroom - surrounding school districts have eliminated these positions unless mandated	2110.164
3 \$ 1,200,619	Art Department	2130.000
4 \$ 425,000	BOCES occupation education program; this is the 2nd year that allowed students to finish	2280.490
5 \$ 375,430	Business Department	2280.150
6 \$ 385,011	Clubs - Chaperones	2850.150
7 \$ 204,271	Culinary program - surrounding school districts have stopped this program; students take other electives	2280.150.07
8 \$ 427,071	Equipment - Districtwide	0.200
9 \$ 60,567	Field Trips	5545-5546
10 to be determined	High School Electives - raise minimum number of students; run section in alternating years	2110-2250
11 to be determined	Increase class size - Districtwide	2110-2251
12 \$ 583,639	Interscholastic Sports: Coaches and Fees	2855.000
13 \$ 571,615	Instrumental Music in elementary school - surrounding school districts have stopped this program	2138.120
14 \$ 631,442	Kindergarten to a 1/2 day program (currently 17 full day classes reduced to 17 1/2 day classes...using 8.5 fte)	2110.120
15 \$ 651,384	Librarians with Clerical	2610.000
16 \$ 44,000	Middle school - eliminate multiple teams in sports	2855.150
17 \$ 669,916	Middle School 9 period day to 8 period day - surrounding school districts have done this to reduce staff (using 8 fte@62,301)	2210.150
18 \$ 1,069,302	Music Department	2138.000
19 to be determined	Overtime, wherever possible	1620-1621
20 \$ 916,503	Security - Districtwide	1620.161
21 \$ 19,196,789	Special Education Department	2250.000
22 \$ 568,306	Social Workers hired in lieu of guidance counselors; now with guidance counselors (currently 12 [3 from BOCES])	2825.000
23 \$ 744,429	Substitute Personnel - Districtwide	2110-2250
24 \$ 171,697	Summer School - non mandated	2231.000
25 \$ 736,990	Supplies - Districtside	0.500
26 \$ 724,244	Teaching Assistants in classroom - surrounding school districts have eliminated these positions unless mandated	2110.151
27 \$ 318,222	Textbooks - Districtwide	2110.480
28 \$ 125,000	Weekend Overtime (community use of district facilities must be paid by outside groups)	1620.160
\$ 30,886,447	sub-total of suggested reductions	

SUGGESTED AREAS TO CUT (if budget fails twice) TO ACHIEVE A CONTINGENT BUDGET (0% TAX LEVY INCREASE)

\$ 1,326,807 **In a Contingent Budget, the Maximum Allowable Tax Levy MUST BE CUT!**