



Mohonasen Central School District

Budget Development Presentation

Revenues & Budget Recap

April 6, 2009



Revenues



A School Budget is funded in three ways:

- State Aid — Flat for 2009-10
- Property Taxes
- Other - Examples include:
 - Interest income
 - BOCES Classroom Rental
 - Use of Facilities
 - Admissions at Sporting Events
 - Medicaid, Medicare Part D



Analysis of State Aid Proposal



	Projected 08-09	Gov. 12/16/08	Leg. Proposal	
Category of Aid	As of 04/01/09	2009-10	2009-10	Incr./Decr.
Foundation Aid	\$ 12,484,751	\$ 12,484,751	\$ 12,484,751	\$ -
BOCES	\$ 1,078,969	\$ 1,230,980	\$ 1,230,980	\$152,011
High Cost Excess	\$ 590,420	\$ 557,565	\$ 557,652	\$ (32,768)
Private Excess Cost	\$ 347,701	\$ 342,376	\$ 364,583	\$ 16,882
Hardwre & Tech	\$ 70,097	\$ 57,927	\$ 56,687	\$ (13,410)
Software, Library,& Te	\$ 278,399	\$ 258,205	\$ 258,996	\$ (19,403)
Transportation Aid	\$ 1,732,003	\$ 1,939,942	\$ 1,942,316	\$210,313
Deficit Reduction	\$ -	\$ (1,544,669)	\$ -	\$ -
Subtotal	\$ 16,582,340	\$ 15,327,077	\$ 16,895,965	\$313,625
Building Aid	\$ 2,568,998	\$ 2,691,061	\$ 2,691,061	\$122,063
TOTAL	\$ 19,151,338	\$ 18,018,138	\$ 19,587,026	\$435,688
	B		A	A-B



Proposed Revenues



<u>REVENUES</u>	<u>Budget</u> <u>2008-09</u>	<u>% of</u> <u>Budget</u>	<u>Proposed</u> <u>Budget 09-10</u>	<u>% of</u> <u>Budget</u>	<u>Dollar</u> <u>Incr./Decr.</u>	<u>% chg</u>
State Aid	\$ 18,924,201	45.1%	\$ 19,290,541	45.5%	\$ 366,340	1.94%
Property Taxes	\$ 21,262,913	50.7%	\$ 21,437,652	50.6%	\$ 174,739	0.82%
All Other Sources	\$ 1,748,500	4.2%	\$ 1,655,500	4%	\$ (93,000)	-5.32%
Total General Fund	\$ 41,935,614		\$ 42,383,693		\$ 448,079	1.068%



The School District's Financial Health

“The most important reason for managing a school district’s financial condition is to sustain the education of students on a long-term basis. The socioeconomic environment and how management adapts to the climate are major factors that influence the fiscal health of the district. District wealth is a key determinant of its capacity to generate revenues. The district leadership alone has minimal influence to improve the wealth of a district. However, it can control how it adapts to the economic environment. Recognizing potential financial stress, making hard choices with programs and services, developing realistic budgets and making timely decisions when faced with stress are all within the capability of the district.”



Source: Fiscal Fitness, a Guide to Monitoring Your School District's Budget, February 2004

Restoration of \$1.5 Million Deficit Reduction Implementation of Full-Day Kindergarten

Administration

Human Resources Position - 1.0
Soc Studies Acad. Admin -.5
Central Registrar -1.0

Support Staff

Custodian - 1.0
Maintenance restore
Technology – 1.0

High School

Math restore
Business restore
Counselor add .5 - **Grant funding**
Foreign Language add .2
Science add .2
Mo Tech/AIS add 1.0

Middle School

6th Grade - 1.0
7th Grade - 3.0 FTEs
Music - some portion restored
AIS ELA add .6 - **Grant funding**
AIS Math add .6 - **Grant funding**
Special Ed add .5 - **Grant funding**

Pinewood

5th Grade - 1.0
4th Grade restore
3rd Grade restore
AIS Reading add 1.0 - **Grant funding**
Counselor increase .5 - **Grant funding**
AIS Math add .5 - **Grant funding**
TA Math – 1.0
Spec. Ed. – 1.0

Bradt

2nd Grade -1.0
Kindergarten add 5.0 - **Grant funding**
TA -1.0

TOTAL # Positions – 2.9
Approximate General Fund Reduction - \$545,000



Enrollments

	2004-2005	2008-09 Current	Sections	Class Size	2009-10 Projected	Sections	Class Size
K	193	197	11+ Dev. K		Current 150 registered	10 + Dev. K	
1	222	201	10+ Trans. 1st		197	10 + Trans 1 st .	
2	192	202	10		201	9	
3	232	225	10		202	10	
4	249	223	10		223	10	
5	256	244	11		223	10	
6	276	225	12		243	11	
7	308	256 (3 teams)			226	2 teams	23
8	290	279 (3 teams)			256	2.4	21-22
9	294	286			280		
10	264	296			288		
11	245	265			297		
12	246	256			265		
Total	3355	3155			3051		



Proposed Budget = \$42,383,693

	Budget	Proposed		
Total General Fund	<u>2008-09</u>	<u>2009-10</u>	<u>Incr./Decr.</u>	<u>Percent</u>
Appropriations	\$ 41,935,614	\$ 42,383,693	\$ 448,079	1.068%



Impact on Taxes:



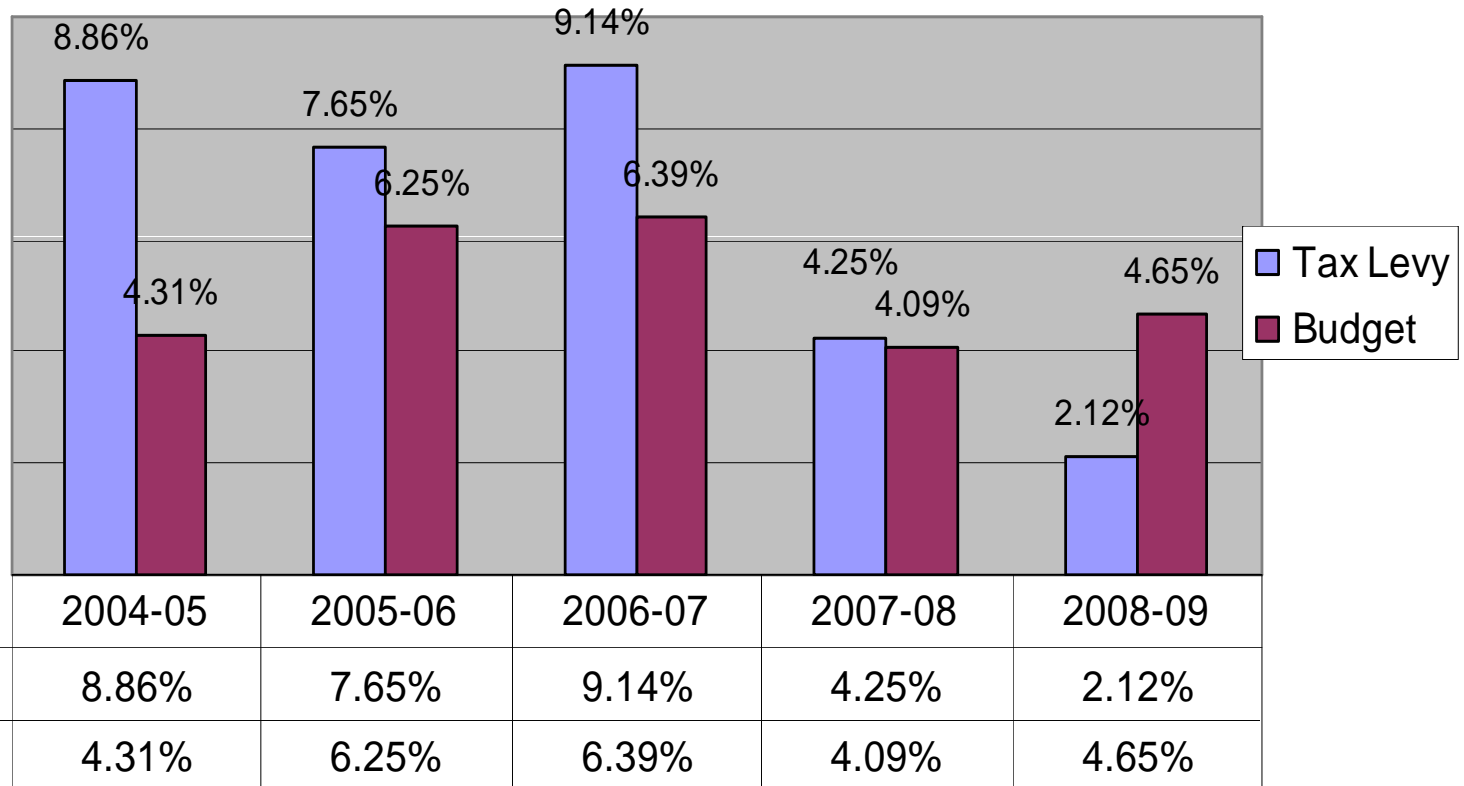
Factors that impact the final tax rate:

- Assessed values of property within the town.
 - An increase in assessments will reduce the tax increase.
 - A decrease in assessments will increase the tax rate.
- Change in equalization rate, set by Office of Real Property Tax Service (ORPS).
- Appropriated fund balance.





Comparison of Budget and Tax Levy Increases



Contingency Budget

The proposed 2009-10 budget of \$42,383,693 is less than the 4.0% expenditure cap allowed under contingency by \$1,154,366.

Cuts would not have to be made to meet the budget cap.

Cuts would need to be made to the proposed budget to meet the law with respect to the definition of Contingency appropriations. The cuts would be to student supplies, community use of buildings and grounds, certain equipment purchases and certain salary increases.

Current proposed budget	\$42,383,693
Less mandated cuts	<u>-\$ 78,727</u>
Contingent Budget	\$42,304,966





Questions and Discussion



Board of Education Vacancies

- Three (3) “at large” seats
- Three (3) year terms
- Petitions available in the District Office
- Must be a resident of the district for one (1) year
- 35 Signatures of qualified voters
- Petitions due by April 20, 2009

More information on the candidates will be in the district newsletter and on the district Web site.

Meet the candidates on May 11, 2009 at 5:30 p.m. –
High School Farnsworth Technology Center (LGI)





Next Meeting:

Budget Adoption
April 20, 2009, 7:00 p.m.

Public Hearing and Meet the Candidates
May 11, 2009, 5:30 p.m.

Budget Vote
Tuesday, May 19, 2009
7 a.m. – 9 p.m., Mohonasen High School

Thank you!

