

# *Ellicottville Central School*

## **BUDGET BULLETIN**

### **2011-2012**

*May 2011*



## *2011-2012 School Budget:*

# **DEALING WITH A \$462,831 AID DECREASE**

**By Mark J. Ward, Superintendent**

As we developed the 2011-12 budget, we have been faced with increased costs and a substantial reduction in state aid. The District is dealing with roughly an \$800,000 gap that has required many difficult choices, reductions and cuts in spending. We are projecting a 3% increase (1% increase will raise \$56,717) in the tax levy and also anticipate using \$200,000-\$400,000 in reserve funds to lessen the impact to our taxpayers.

We have known for some time that we would be seeing reductions in state aid; the only question was...how much? We now know that Ellicottville Central will have to deal with a 6.99% reduction which translates into \$462,831 less in state aid. The Board has decided to use a combination of cuts, slight increase in taxes and reserve funds to bridge the gap and maintain program levels. The Board of Education has adopted a \$10,495,000 spending plan for 2011-12 that is \$210,000 less than the 2010-11 budget.

While most of our neighboring school districts have had to cut staff members, we feel fortunate to have been right sizing the district staff over the past three years which has prevented us from having to make major cuts. However, if the trend continues to reduce/or freeze state aid to school districts, next year we will have no choice but to reduce staffing levels that will impact programs across the district.



### **BUDGET HIGHLIGHTS:**

#### **Reduced ...**

- Library materials and technology software
- Supplies and equipment
- Field Trips and conferences
- Building lighting
- New equipment for athletics
- BOCES Technician support
- Public Information
- Printing services

#### **Eliminated ...**

- New bus purchase
- BOCES science kits
- .5 BOCES Service for CSE Chairperson
- 1 full-time regular bus run
- 3 assistant coaching positions
- .5 Academic Intervention Teacher

*(continued on next page)*

### **BUDGET HEARING**

**Tuesday, May 10, 2011**

*7:30 p.m.*

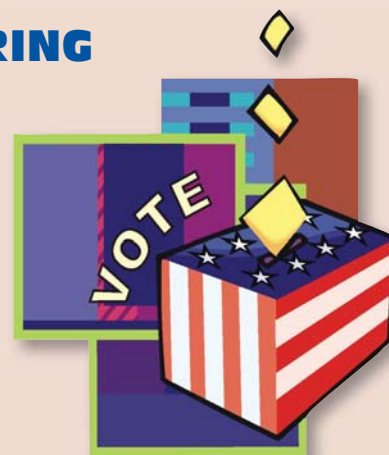
*High School Cafeteria*

### **VOTE & ELECTION**

**Tuesday, May 17, 2011**

*1 -8 p.m.*

*Elementary Foyer*



# DEALING WITH STATE AID DECREASE,

(continued from previous page)

## New ...

- New server for data storage
- Connie Poulin, Elementary Principal will assume duties as Committee of Special Education (CSE) Chairperson at no additional cost to district
- Added an additional Kindergarten section
- Using \$117,000 ARRA Jobs Funds to support staff providing Academic Intervention Services

Over the past three months we have communicated to you in the newsletter that this year's budget would not be "business as usual." Crafting a viable spending plan has been a challenge as we are dealing with the realities of a state government that has spent beyond its means. With operational and employee costs rising, we will continue to monitor and examine all aspects of the district operation in order to streamline and improve efficiencies.

## We have worked hard to maintain:

- Small class sizes in K-2;
- Developmental Kindergarten
- Wide variety of college level courses
- Technology opportunities for all students
- Quality elective programs
- Variety of athletic opportunities
- A mixture of extracurricular activities
- Safe school environment
- Quality instructional and support staff

Simply stated the 2011-12 spending plan will require all of us to do more with less. We encourage you to review the budget and if you have any questions do not hesitate to contact any board member. I will also be available at 699-2368 or by e-mail [mward@eville.wnyric.org](mailto:mward@eville.wnyric.org).



## How Tax Levy Affects Your Family Budget

The chart below is a simplified way for you to look at how the projected increase in school taxes will affect your family budget. The school district is comprised of six different towns that have several different equalization rates based on their assessments. Based on 2010-11, the towns of Ellicottville, Mansfield and Humphrey have property assessed at 100% of what it is worth while East Otto and Franklinville are at 70% and 75% respectively. The Town of Great Valley previously had an equalization rate of 2.18% but is currently undergoing a re-assessment that will bring property values to 100%.

Below is an example of how your school tax bill is figured, based on 2010-11 tax rate:

Assessed value of your property (100%)	\$150,000
STAR Exemption for homeowner's primary residence-	<u>-\$30,000</u>
=	\$120,000
2010-11 True Value tax rate	<u>X \$7.45</u>
School tax owed in 2010-11	\$894

**STAR-**If you are under 65, your home is your primary residence and your income is under \$500,000 you would be eligible for a \$30,000 STAR exemption on the full value of your property. Enhanced STAR provides a \$60,100 exemption for homeowners over 65 who make less than \$79,050.

### 2011-12 Projected Tax Increase

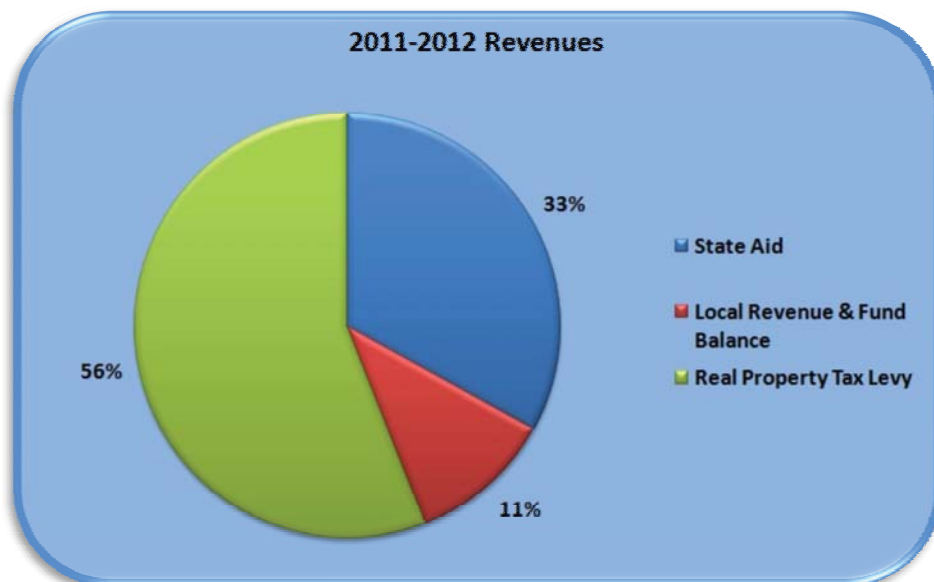
2011-12 Tax Bill	3% Tax Increase
\$200	\$6
\$400	\$12
\$600	\$18
\$800	\$24
\$1,000	\$30
\$1,200	\$36
\$1,400	\$42



# Ellicottville Central School

## SUMMARY OF REVENUES

	2010/11	2011/12
	(as approved)	(projected)
<b>FOUNDATION AID</b>	\$2,601,950	\$2,601,950
<b>GAP ELIMINATION ADJUSTMENT</b>	(\$424,825)	(\$462,531)
<b>TEXTBOOK/SOFTWARE/LIBRARY</b>	39,481	39,451
<b>HARDWARE/TECHNOLOGY</b>	1,189	69
<b>SPECIAL EDUCATION EXCESS COST</b>	85,835	73,316
<b>BUILDING</b>	437,297	436,619
<b>TRANSPORTATION AID</b>	225,885	195,784
<b>BOCES &amp; REVENUE REFUND</b>	537,264	420,906
<b>FEDERAL MEDICAID REIMBURSEMENT</b>	10,000	10,000
<b>FEDERAL STIMULUS FUNDS (ARRA)</b>	199,000	117,000
<b>TOTAL FEDERAL &amp; STATE SOURCES</b>	\$3,713,076	\$3,432,564
<b>INTEREST &amp; TAX PENALTIES</b>	35,000	38,850
<b>STUDENT FEES, SALES, REFUNDS, MISC.</b>	4,000	6,000
<b>NON-RESIDENT STUDENT TUITION</b>	28,000	40,000
<b>E-RATE REFUNDS</b>	18,000	18,000
<b>RESERVES</b>	400,000	400,000
<b>APPROPRIATED FUND BALANCE</b>	807,086	698,208
<b>PAYMENTS IN LIEU OF TAXES</b>	28,000	17,500
<b>TOTAL LOCAL SOURCES</b>	\$1,320,086	\$1,218,558
<b>REAL PROPERTY TAX LEVY</b>	\$5,646,969	\$5,816,378
<b>TOTAL PROJECTED BASIC BUDGET REVENUES</b>	\$10,680,131	\$10,467,500
<b>APPROPRIATION FOR PUBLIC LIBRARY</b>	\$25,000	\$27,500
<b>TOTAL BUDGET REVENUES</b>	10,705,131	\$10,495,000
<b>TOTAL TAX LEVY (Including All Propositions)</b>	\$5,671,969	\$5,843,878



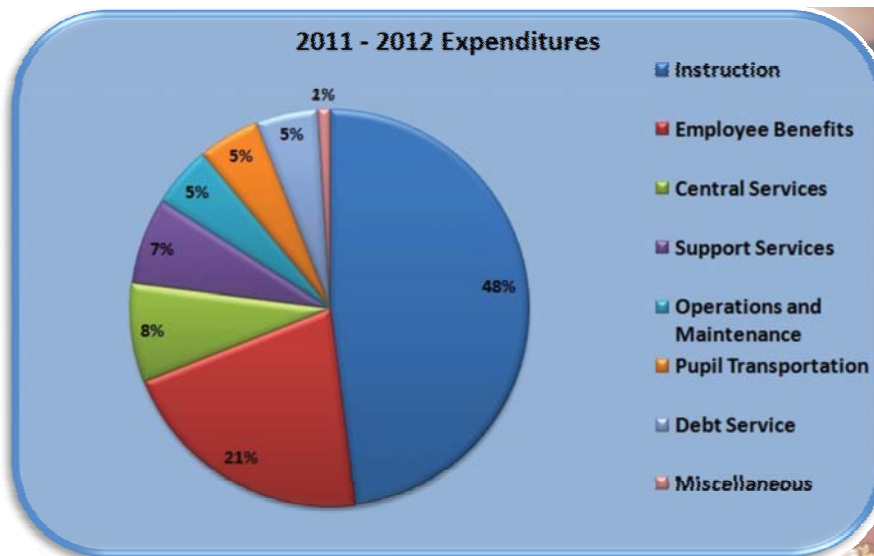


# Proposed Budget 2011-12

## SUMMARY OF EXPENDITURES

*Expenditures are explained in greater detail on the following pages.*

	2010/11	2011/12
	(as approved)	(projected)
INSTRUCTION	\$5,121,657	\$5,056,712
EMPLOYEE BENEFITS	1,979,521	2,158,094
CENTRAL SERVICES	898,205	861,080
SUPPORT SERVICES	784,090	724,555
OPERATIONS AND MAINTENANCE	657,200	587,378
PUPIL TRANSPORTATION	626,254	515,714
DEBT SERVICE	553,204	553,967
INTERFUND TRANSFER	60,000	10,000
<b>TOTAL PROPOSED EXPENDITURES</b>	<b>\$10,680,131</b>	<b>\$10,467,500</b>



PROPOSITIONS - (Voted as separate line items)	2010/2011	2011/2012
PROPOSITION ONE BASIC BUDGET	\$10,680,131	\$10,467,500
PROPOSITION TWO PUBLIC LIBRARY	25,000	27,500
<b>TOTAL BUDGET EXPENDITURES</b>	<b>\$10,705,131</b>	<b>\$10,495,000</b>



## **BOCES EXPENSE**

The total of budgeted services to be purchased from BOCES is \$1,950,135. This amount is included in the Expenditure Summary above. BOCES costs are blended throughout the budget under instruction, instructional support services, and central services. A portion of these expenditures will be aidable at our BOCES aid ratio of 36.1%. BOCES shared services enable small rural districts to provide specialized programs for students as well as staff development that would not be otherwise available to individual districts. This area of the budget has increased by less than 1%.

## **INSTRUCTION**

48% of the total budget is directly related to the teaching and learning process. Salaries for teachers and support staff, classroom equipment and supplies, textbooks and special education are included in this section of the budget.

	<b>2010/11</b>	<b>2011/12</b>
<b>Teaching - Regular Day School</b>	<b>\$3,226,782</b>	<b>\$3,154,720</b>
<i>Includes salaries for teachers and support staff, classroom equipment and supplies, conferences and textbooks.</i>		
<b>Handicapped Students</b>	<b>789,753</b>	<b>933,031</b>
<i>Provides for BOCES special education classes and related services for the Committee on Special Education.</i>		
<b>Curriculum Development</b>	<b>2,880</b>	<b>2,815</b>
<i>coordination</i>		
<b>BOCES/Occupational Education</b>	<b>729,171</b>	<b>597,344</b>
<i>BOCES aidable shared service teachers, support services and Career and Technical Educational Programs.</i>		
<b>Supervision/Staff Development</b>	<b>352,011</b>	<b>352,657</b>
<i>Salaries for administration and clerical staff, expenses related to instructional improvement.</i>		
<b>Summer School</b>	<b>21,060</b>	<b>16,145</b>
<i>Summer school programs/Driver Education</i>		
<b>Total Instruction</b>	<b>5,121,657</b>	<b>5,056,712</b>

## **DEBT SERVICE**

The District is currently paying for the Middle School addition, High School renovations and the boiler replacement. These projects continue to receive 65% State Aid on the Debt Service each year. Both projects will receive 65% state aid return on the total cost.

	<b>2010/11</b>	<b>2011/12</b>
Principal Payment on High School Addition	350,000	365,000
Principal Payment on Boilers	25,000	25,000
Interest payment on High School Addition	161,294	148,169
Interest on Boilers	16,910	15,798
<b>Total Debt Service</b>	<b>\$553,204</b>	<b>\$553,967</b>



## **EMPLOYEE BENEFITS**

The items listed below comprise 21% of the budget and are either prescribed by law or have been negotiated with employee bargaining units. As a public school system, retirement benefits to all employees are mandated, as well as Social Security and Workers' Compensation.

	2010/11	2011/12
NYS Employees' Retirement System	\$136,229	\$198,344
NYS Teachers' Retirement System	344,273	394,273
Social Security	422,493	473,818
Unemployment Insurance	12,400	12,400
Health Insurance	1,023,491	1,036,235
Workers' Compensation	40,635	43,024
<b>Total Employee Benefits</b>	<b>\$1,979,521</b>	<b>\$2,158,094</b>

## **INSTRUCTIONAL SUPPORT SERVICES**

This area of the budget is designed to provide our students with a variety of support services that will enhance their educational experiences. 7% of the total budget is reflected in the services and student opportunities listed below. These are very important to the academic, physical, emotional and psychological development of our students.

	2010/11	2011/12
<b>Guidance Services</b>	\$142,064	\$144,132
<i>Includes salaries and other costs for our guidance program</i>		
<b>Library/AV</b>	56,969	45,222
<i>Covers cost of operating the elementary and high school libraries. This includes books, magazines, library materials and audio visual equipment.</i>		
<b>Computer/Technology/CAI/Networking</b>	203,928	200,440
<i>Costs associated with technology equipment, supplies, software and technology support staff. Also includes BOCES costs associated with the network, broadband and distance learning.</i>		
<b>Health Services</b>	62,573	62,655
<i>Includes salary of the nurse, school doctor, supplies and other costs associated with the health office.</i>		
<b>Psychological Services</b>	58,986	61,828
<i>The BOCES shared-service school psychologist, student testing expenses and supplies.</i>		
<b>Extra-curricular Activities</b>	47,090	30,051
<i>The salaries of advisors and expenses for student activity groups such as Student Council, Language Club, etc.</i>		
<b>Interscholastic Athletics</b>	212,480	180,227
<i>Includes coaching salaries, officials fees, equipment &amp; supplies for all sports programs.</i>		
<b>Total Support Services</b>	<b>\$784,090</b>	<b>\$724,555</b>



## **CENTRAL SERVICES**

This area of the budget provides the funds for the business and management operations of the district. Included are salaries of administrative and clerical personnel. Insurance, legal, auditing, mailing, financial, data processing, and public information services are also included. 8% of the overall budget is contained within this budget function. A large percentage of the BOCES costs are aidable at 36.1% (for every dollar spent we receive 36 cents back in aid the following year).

<b>Board of Education/District Clerk/Meetings</b>	\$17,250	\$16,000
<b>Superintendent's Office</b>	179,738	183,567
<i>Administrative and clerical salaries, supplies and expenses.</i>		
<b>Business Office/Audit/Tax Collection</b>	161,561	181,968
<i>Administrative and clerical salaries, supplies &amp; equipment as well as contractual expenses for auditing, printing and mailing tax bills.</i>		
<b>Public Information/Printing/Mailing</b>	91,365	75,020
<i>Includes costs of all printing, duplication, student agendas, postage and the District Newsletter.</i>		
<b>Legal/Insurance/Dues/Misc.</b>	100,800	90,800
<i>Legal counsel, all property, student accident, and liability insurance, as well as dues and membership fees for required professional affiliations.</i>		
<b>Property Tax Refunds</b>	3,500	3,500
<i>Refunds mandated by the Real Property Tax Office due to assessment changes.</i>		
<b>BOCES Administrative Charges</b>	343,991	310,225
<i>The costs of BOCES salaries, building maintenance, debt service and administration of group insurance plans through our BOCES. Also included are on-line charges and support for our network service.</i>		
<b>Total Central Services</b>	<b>\$898,205</b>	<b>\$861,080</b>



## **OPERATIONS AND MAINTENANCE**

This part of the budget supports the maintenance of all district facilities, athletic fields and other outdoor areas. 5% of the budget is committed to staff salaries, utility costs, contractual services, supplies and materials for general maintenance and repair of equipment and facilities.

<b>Salaries</b>	\$320,243	\$261,766
<i>including additional help for summer maintenance and special projects.</i>		
<b>Equipment</b>	250	15,000
<b>Contract Expenses/Repairs</b>	63,150	58,100
<i>Includes the regular contractual services required for operation of the physical plant, including minor repairs and improvements to meet program needs.</i>		
<b>Supplies</b>	76,558	55,512
<b>Utilities</b>	197,000	197,000
<i>District costs of heating, electricity, and telephone services.</i>		
<b>Total Operations &amp; Maintenance</b>	<b>\$657,201</b>	<b>\$587,378</b>

## **TRANSPORTATION**

The district expends 5% of the total budget to provide regular daily transportation for our students as well as for those attending various special education programs, CTE Programs at the BOCES North Center and non-public school students attending St. Al's in Springville.

	<b>2010/11</b>	<b>2011/12</b>
<b>Salaries</b>	\$320,461	\$290,403
<i>Salaries for all bus drivers and mechanics.</i>		
<b>Equipment</b>	93,607	15,000
<i>Video cameras/bus garage equipment/65 passenger school bus (International)</i>		
<b>Insurance/Utilities/Contractual</b>	66,686	64,311
<i>Insurance for vehicles and utility expenses for the bus garage.</i>		
<b>Contract Transportation</b>	20,000	20,000
<i>Contract transportation as required by education law for students with special needs and for students attending non-public schools.</i>		
<b>Supplies</b>	42,500	42,500
<i>Includes parts for repairs and supplies for bus garage maintenance.</i>		
<b>Fuel/Oil/Tires</b>	83,000	83,500
<b>Total Transportation</b>	<b>\$626,254</b>	<b>\$515,714</b>





# ECS 2011-2012 Proposed Budget

	Budget Components			2010-2011	2011-2012	Inc (Dec) \$
	Administrative	Capital	Instructional	Total	Total	
<b>GENERAL SUPPORT</b>						
Board of Education	16,000	-	-	17,250	16,000	(1,250)
Central Administration	183,567	-	-	179,738	183,567	3,829
Finance	181,967	-	-	161,561	181,967	20,406
Legal/Personnel/Public Info	54,559	-	-	64,008	54,559	(9,449)
Central Services-Operation of Plant	-	587,378	-	657,201	587,378	(69,823)
Central Printing		75,020		91,365	75,020	(16,345)
Insurance/Refunds/Dues/Unclassified	70,800	3,500	-	74,300	74,300	-
BOCES Central Data/Admin/Capital	275,667	-	-	309,983	275,667	(34,316)
<b>TOTAL GENERAL SUPPORT</b>	<b>782,560</b>	<b>665,898</b>	<b>-</b>	<b>1,555,406</b>	<b>1,448,458</b>	<b>(106,948)</b>
<b>INSTRUCTIONAL SUPPORT</b>						
Curriculum/Supervision/Inservice	283,608	-		288,164	283,608	(4,556)
Staff Development			88,009	87,787	88,009	222
Instructional Program-Teaching	-	-	4,685,136	4,745,705	4,685,136	(60,569)
Instructional Program - Media/Tech	-	-	245,622	260,897	245,622	(15,275)
Guidance/Health/Psychological	-	-	268,615	263,623	268,615	4,992
Co-Curricular/Interscholastic Activities	-	-	210,278	259,570	210,278	(49,292)
<b>TOTAL INSTRUCTIONAL SUPPORT</b>	<b>283,608</b>	<b>-</b>	<b>5,497,660</b>	<b>5,905,746</b>	<b>5,781,268</b>	<b>(124,478)</b>
<b>STUDENT TRANSPORTATION</b>						
District Transportation	-	-	515,714	536,167	515,714	(20,453)
Purchase of School Bus		-		90,087	-	(90,087)
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>-</b>	<b>-</b>	<b>515,714</b>	<b>626,254</b>	<b>515,714</b>	<b>(110,540)</b>
<b>EMPLOYEE BENEFITS</b>						
NYS Teacher Retirement System	35,811		358,462	344,273	394,274	50,000
NYS Employee Retirement System	33,559	42,285	122,499	136,229	198,343	62,114
Social Security	50,387	30,837	392,594	422,493	473,818	51,325
Worker's Compensation	3,573	10,959	28,492	40,635	43,024	2,389
Unemployment Insurance	1,500	900	10,000	12,400	12,400	
Health Benefits	81,648	58,482	896,105	1,023,491	1,036,235	12,744
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>206,478</b>	<b>143,463</b>	<b>1,808,152</b>	<b>1,979,521</b>	<b>2,158,093</b>	<b>178,572</b>
<b>TRANSFER TO OTHER FUNDS</b>		10,000				
<b>TOTAL TRANSFER TO OTHER FUNDS</b>		<b>\$10,000</b>		<b>60,000</b>	<b>\$10,000</b>	<b>(50,000)</b>
<b>DEBT SERVICE</b>						
MS/HS renovation & construction		513,169		511,294	513,169	1,875
Boilers Interest & Principal		40,798		41,910	40,798	(1,112)
<b>TOTAL DEBT SERVICE</b>		<b>553,967</b>		<b>553,204</b>	<b>553,967</b>	<b>763</b>
<b>TOTAL PROPOSED BUDGET</b>	<b>1,272,646</b>	<b>1,373,328</b>	<b>7,821,526</b>	<b>10,680,131</b>	<b>10,467,500</b>	<b>(212,631)</b>
<b>Library Tax Levy</b>				<b>25,000</b>	<b>27,500</b>	<b>2,500</b>

**Explanation of Three Part Budget Presentation -**  
Chapter 436 of the Laws of 1997 require public school boards of education to present the proposed budget in three parts. As a result, this presentation is organized around the following components; administrative, capital, and program:

**Administrative Component:** Includes expenses associated with the operation of the school board, superintendent's office, and business office. Includes salaries and

benefits for all certified administrators and supervisors who spend a majority of their time performing administrative duties, consulting costs not directly related to instructional programs, and all other activities that are administrative in nature.

**Capital Component:** Includes debt service for all facilities financed by bonds and notes of the district, lease expenditures, costs resulting from judgments in tax certiorari proceedings, awards from court judgments, administrative

orders and settled claims, cost of construction, acquisition, reconstruction, rehabilitation, and improvements of school buildings, all expenses associated with custodial and maintenance salaries and benefits, service contracts, supplies, utilities, maintenance, and repair of school facilities.

**Program Component:** Includes salaries/benefits of teachers and any school administrator or supervisor who spend a majority of their time performing teaching duties, and all transportation operating expenses.



## ***BASIC BUDGET - Proposition #1***

**Resolved:** That the Board of Education of the Ellicottville Central School District in the County of Cattaraugus, State of New York, **BE AND IS HEREBY AUTHORIZED TO EXPEND THE SUM OF \$10,467,500** for the 2011/2012 school year budget.

*The Basic Budget will provide funds for all of the educationally related services, and the maintenance of our school building.*

## ***2011-2012 LIBRARY TAX - Proposition #2***

**Resolved:** That the Board of Education of the Ellicottville Central School District in the county of Cattaraugus, State of New York, be and is hereby authorized to expend the sum of \$27,500 in tax money to support the Ellicottville Memorial Library.

## ***BOARD MEMBER ELECTION VOTING***

**Vote to fill the one expiring five-year term on the Board of Education**

**(July 1, 2011 - June 30, 2016)**

**Vote for One**

**Seat #1**

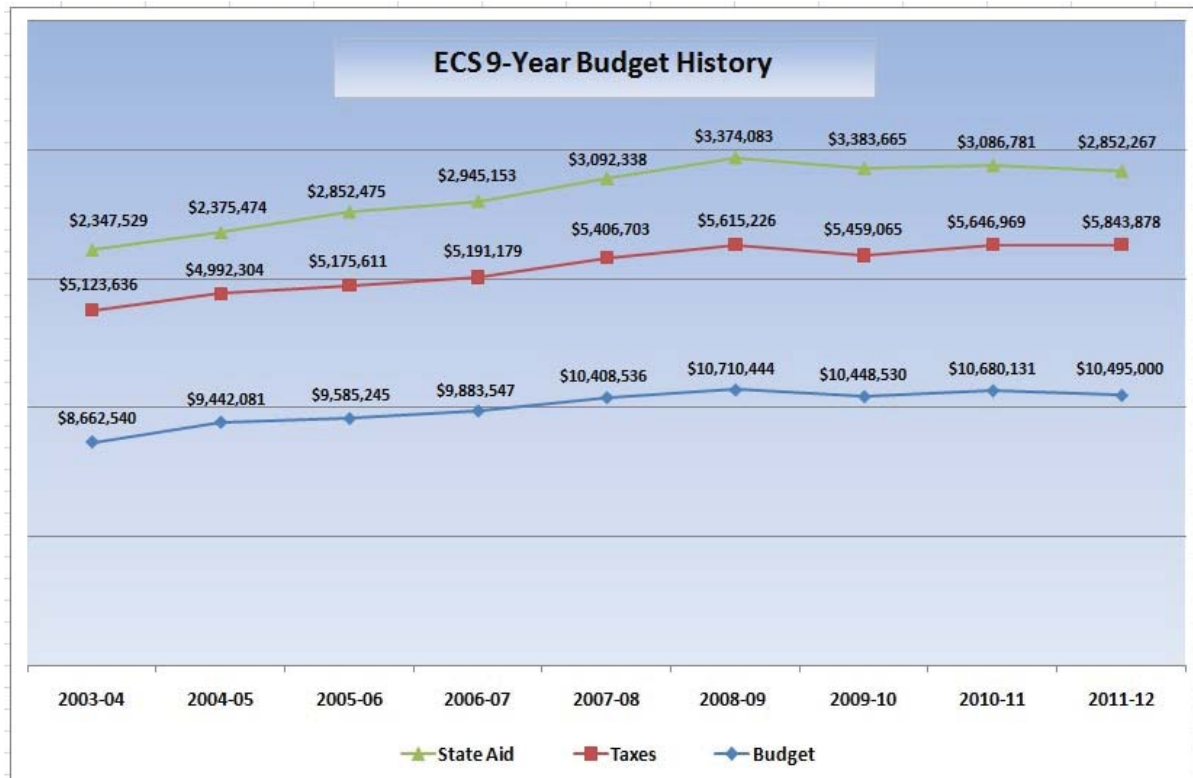
*Carl Calarco* \_\_\_\_\_

*(Write-in Candidate)* \_\_\_\_\_





# ECS Nine-Year Budget History



# NYS School Report Card Fiscal Accountability Supplement for Ellicottville Central School District

New York State Education Law and the Commissioner's Regulations require the attachment of the NYS School Report Card to the public school district budget proposal. The regulations require that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2008-2009 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$6,129,425	\$1,016,080
	Pupils	588	40
	<b>Expenditures Per Pupil</b>	<b>\$10,424</b>	<b>\$25,402</b>
Similar District Group	Instructional Expenditures	\$7,988,861,195	\$2,951,989,735
	Pupils	828,326	115,502
	<b>Expenditures Per Pupil</b>	<b>\$9,645</b>	<b>\$25,558</b>
Total of All School Districts in NY State	Instructional Expenditures	\$29,417,505,672	\$10,926,323,899
	Pupils	2,705,290	411,516
	<b>Expenditures Per Pupil</b>	<b>\$10,874</b>	<b>\$26,551</b>
Similar District Group Description: Average Need/Resource Capacity			

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general education setting. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service, and district-wide administration, are not included.

The pupil count for Special Education is a count of K-12 students with disabilities as of October 1, 2008 plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements, and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general and special education expenditures. Special education services provided in the general education classroom may benefit students not classified as having disabilities.

