



2011-12 BASD Proposed Preliminary Budget

January 27, 2011

2011-12 Roadmap to Educational Excellence

Our Destination

- *Recognized as one of the top districts in PA*
- *A model for meeting student needs while serving as a responsible steward of the community's resources.*



Formula For Excellence

High Expectations

+ High Support

= Excellence for All



2011-12 Educational Focus

✓ School Improvement Planning

✓ New Graduation Requirements

✓ Restorative Practices



2011-12 Proposal
January 10, 2011

\$17,194,557 Deficit

6.0928 Millage Needed

13.79% Increase



Decreases to get to today.....

1.998 mills

- *Pre-K Funding*
- *TIF Rebate Adjustment*

- *Staffing*
- *Healthcare Reimbursements*

\$5,643,699



2011-12 Proposed Budget Expenditures

	<i>2011-12 <u>Budget</u></i>	<i><u>Dollar Change</u></i>	<i><u>Percentage Change</u></i>
<i><u>Expenditures:</u></i>			
<i>Instruction</i>	<i>\$129,096,180</i>	<i>\$2,504,798</i>	<i>1.98%</i>
<i>Support Services</i>	<i>\$55,481,572</i>	<i>\$1,958,233</i>	<i>3.66%</i>
<i>Non-Instr Svcs</i>	<i>\$311,272</i>	<i>\$26,283</i>	<i>9.22%</i>
<i>Debt Svc/Transfers</i>	<i>\$27,964,914</i>	<i>\$1,117,795</i>	<i>4.16%</i>
<i>Total Expenditures</i>	<i>\$212,853,938</i>	<i>\$5,607,109</i>	<i>2.71%</i>



2010-11 Focus Facilities & Operations

*Ongoing School Bus
Replacement Cycle
\$400,000*



Maintaining Our Capital Investment

- *Sustained Capital Improvement Plan*
- *Sinkhole Repair*
- *Mechanical & Electrical Concerns*
- *Masonry & Roof Repairs*
- *Exterior Wall Deterioration*



2011-12 Revenue Summary



*2011-12
Budget*

*Dollar
Change*

*Percentage
Change*

Revenues:

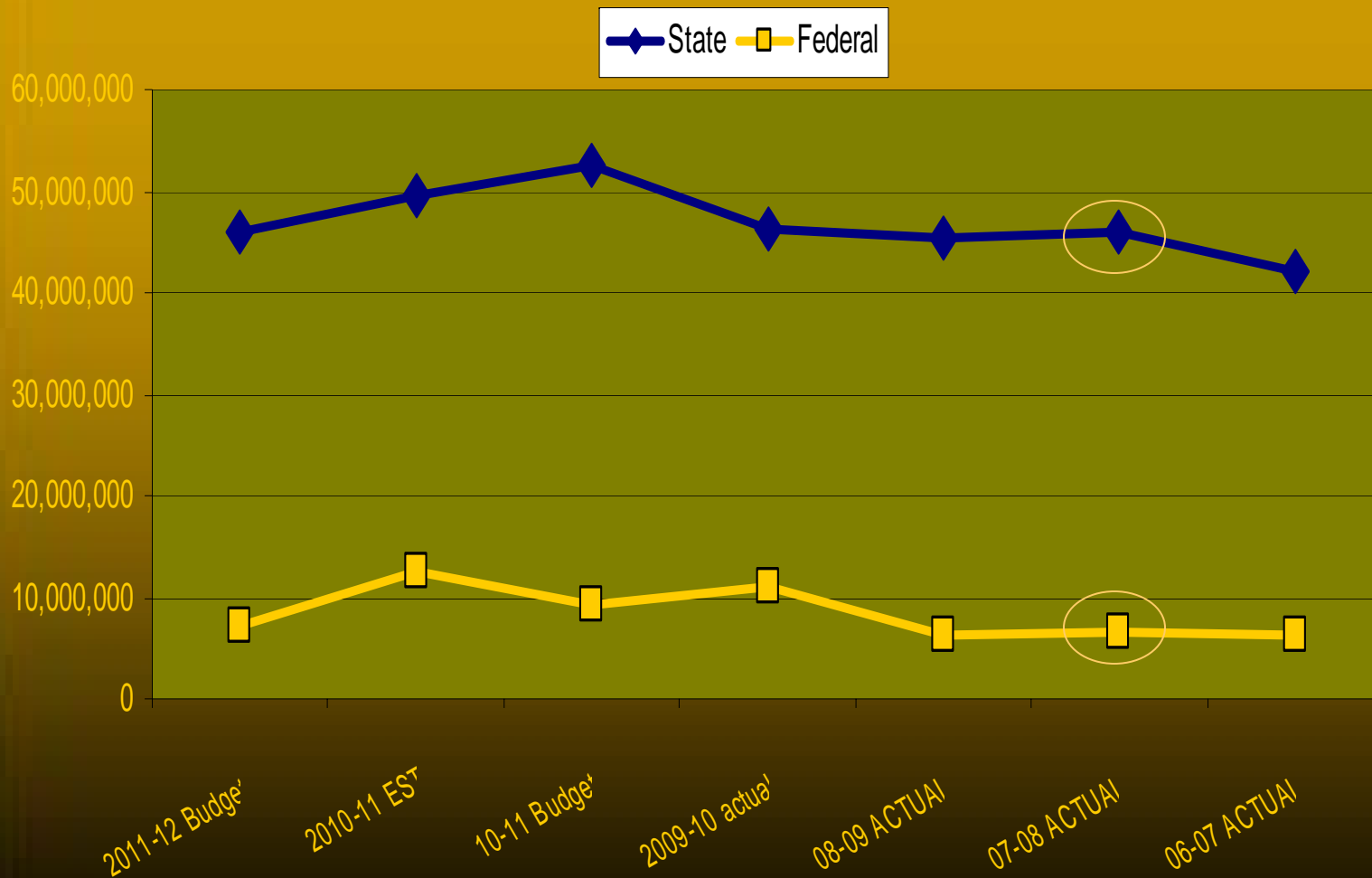
<i>Local</i>	<i>\$147,114,937</i>	<i>\$1,712,828</i>	<i>1.18%</i>
<i>State</i>	<i>\$46,884,616</i>	<i>(\$5,579,409)</i>	<i>-10.63%</i>
<i>Federal</i>	<i>\$7,263,527</i>	<i>(\$2,000,168)</i>	<i>-21.59%</i>
<i>Other</i>	<i>\$40,000</i>	<i>(\$77,000)</i>	<i>-192.50%</i>
<i>Total Revenue</i>	<i>\$201,303,080</i>	<i>(\$5,943,749)</i>	<i>-2.87%</i>

State Revenue Uncertainty

<i>Basic Subsidy</i>	<i>(\$3,357,221)</i>
<i>Accountability Block Grant</i>	<i>(\$1,806,167)</i>
<i>Educational Asst Grant</i>	<i>(\$872,809)</i>
<i>Charter Schools</i>	<i>(\$53,013)</i>
<i>Special Education</i>	<i>\$ 46,786</i>
<i>Total</i>	<i>(\$6,042,424)</i>



State & Federal Subsidy



Stimulus Funding Cliff

Title I (\$ 540,000)

IDEA (\$ 1,509,830)

Basic Ed Funding (\$3,089,051)

(State Fiscal Stabilization)

Total (\$5,138,881)



Educational Assistance Program (EAP)

- *After School Tutoring Gr. 3-12*
- *In-School Tutoring Gr. 3-12*
- *Instructional Supplies*
- *Summer School K-8*
- *Related Transportation*



Accountability Block Grant

- *Social/Health Svcs*
- *Full Day Kindergarten*
- *Class Size Reduction*
- *Early Childhood Program
(SPARK)*



Title I ARRA

- *Staff Development*
- *Early Childhood Program (SPARK)*
- *Instructional Materials*



IDEA ARRA

- *Balance of Salaries from IDEA Flow-thru*
- *New IU Autistic Support Class*
- *New 1:1 Assistants (4) (IU)*
- *Colonial Academy 15 slots*
- *Contracted Therapy Services*
- *Contracted Evaluations*



Basic Education Subsidy (BEF)

PA Pact

- *Pre-K Programs*
- *After School Programs*
- *Regular Education K-12*
 - *Supervisor Literacy/FT Kdg*
 - *AP Training*
 - *Professional Development & Related Substitutes*
 - *Assessment Development & 4Sight Testing*
 - *Science Labs, Equipment, Electives & Materials*
 - *Textbooks & Library Books*
 - *Tuition Reimbursement*
 - *Tutoring K-2*
 - *Technology Labs, Read180 & Instructional Computers*
 - *Thematic Expansion*
 - *Title I Programs*



*2011-12 Proposed Preliminary Budget
January 27, 2011*

<i>Expenditures</i>	<i>\$212,853,938</i>	<i>2.71%</i>
<i>Revenues</i>	<i>\$201,303,080</i>	<i>-2.87%</i>
<i>R/E-Gap</i>	<i>\$11,550,858</i>	



2011-12 Millage Requirements

- *Current Millage* *44.1700*
- *Act 1 Millage* *46.8905*
- *Increase* *9.27%*

(if R/E-Gap closed today with no changes to Rev or Exp)



Total Increase Allowed Under Act 1 Index plus Exceptions

		<u>Mills</u>	
<i>Allowable Index 2011-12 -- 1.7%</i>	\$ 2,118,851	0.7508	1.70%
<u><i>Estimated Exceptions:</i></u>			
<i>School Construction - Debt</i>	\$ 290,928	0.1031	0.23%
<i>Maintenance of Local Revenue or</i>			
<i>AIE per ADM</i>	\$ 1,501,547	0.5321	1.20%
<i>Special Education</i>	\$ 1,220,660	0.4325	0.98%
<i>Retirement Contributions</i>	\$ 2,545,505	0.9020	2.04%
	\$ 5,558,640	1.9697	4.46%
<i>Total Est. Allowable Increase Under</i>			
<i>Act 1 Provisions</i>	\$ 7,677,491	2.7205	6.16%



Other Considerations

- The proposed preliminary budget qualifies for an Act 1 Exception request because the proposed tax rate increase (9.27%) is greater than the Act 1 index of 1.7%.*

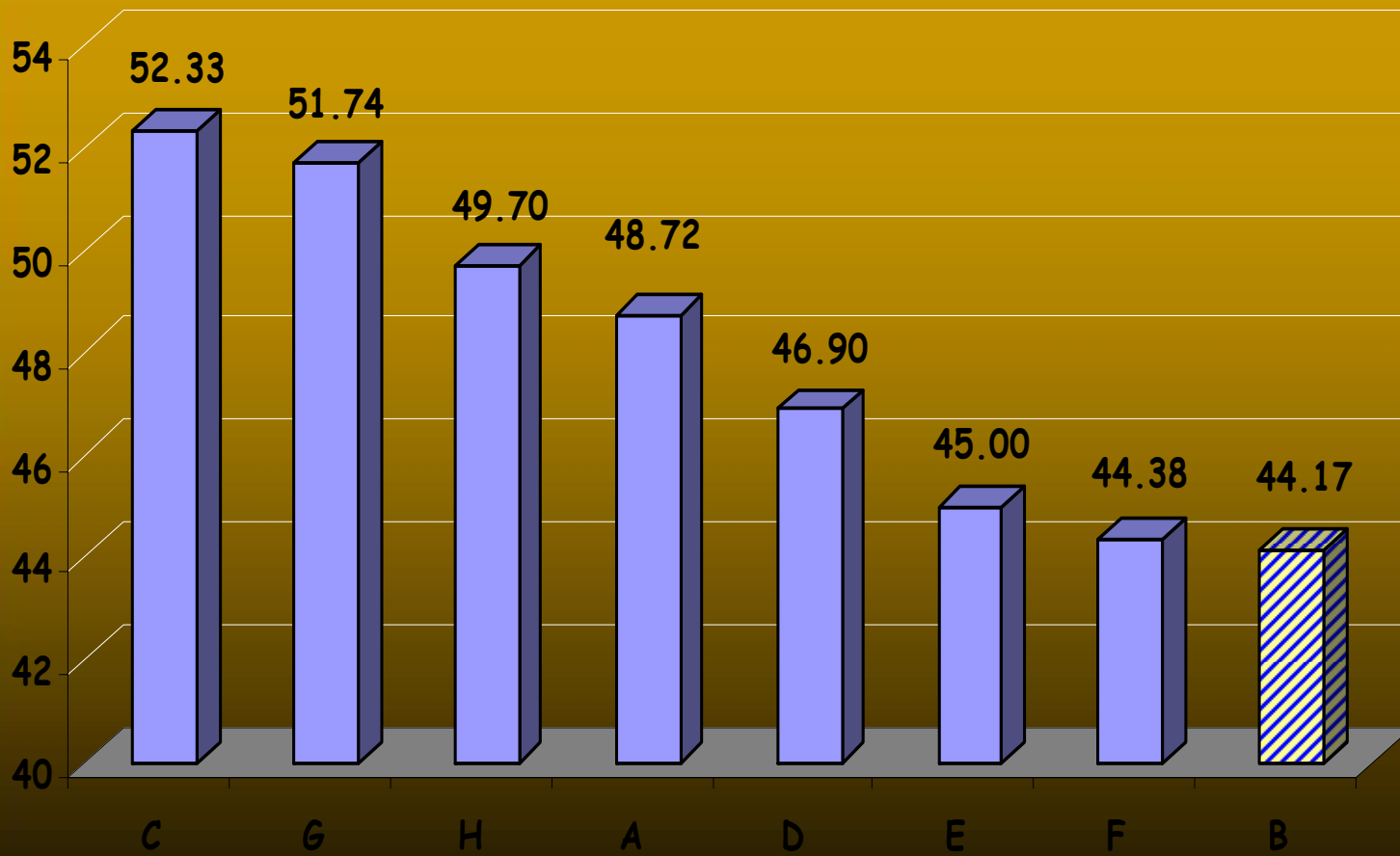
BASD cannot raise tax millage above the Act 1 Index plus estimated exceptions.



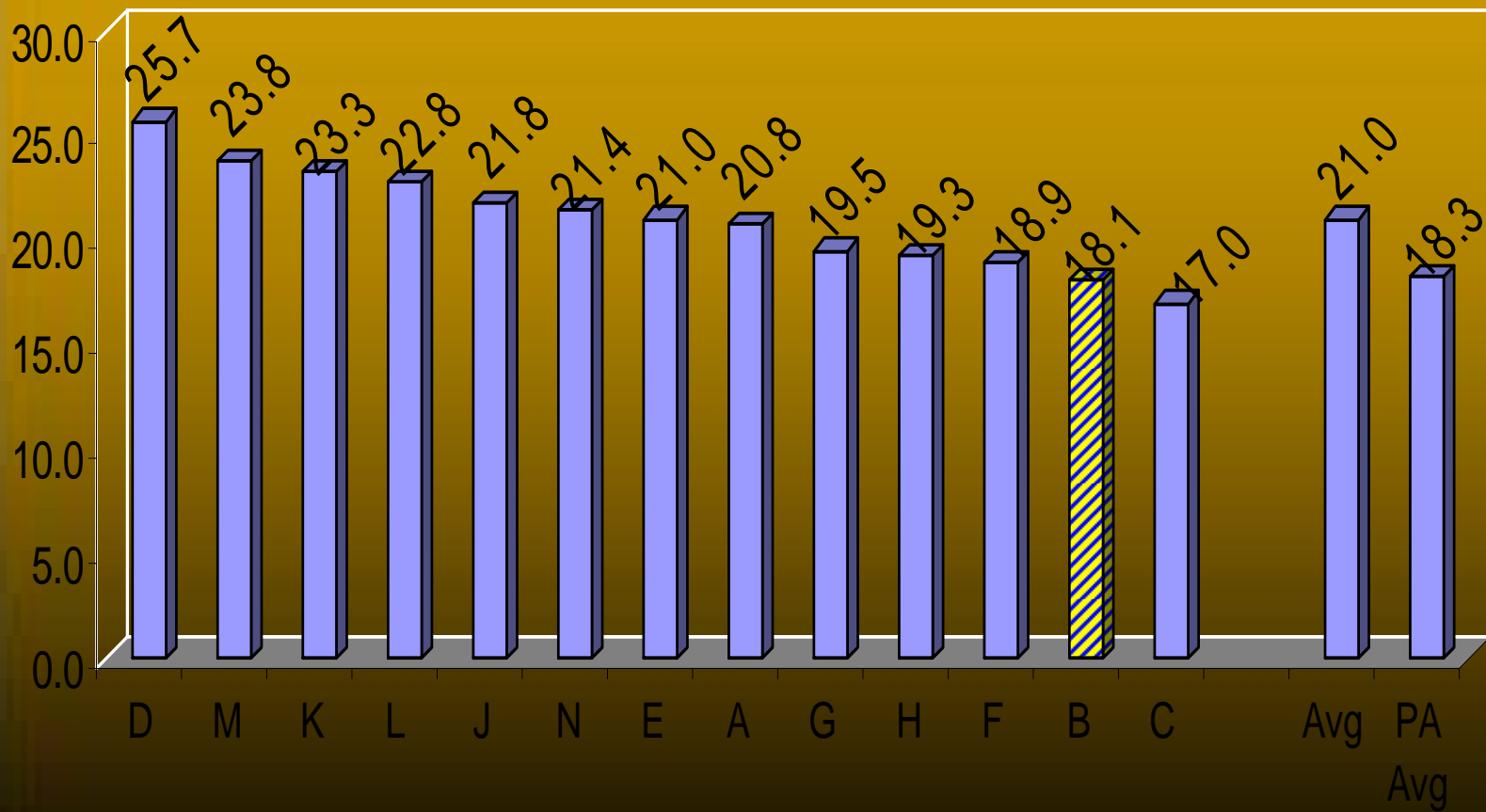
Act 1 Index – Historical Index for BASD



Northampton County 2010-11 Millage Comparison



IU20 Equalized Mills



Areas of Potential Reduction

Non Mandated Programs

Facilities

Transportation & Operations

Pre-K & After School Programs

Regular Education K-12

Special Education

Student Services

Alternative Education

Athletics/Activities

Contracted Services

Other



Budget Development Process

- Priorities
 - Leaner & Smarter
- Mandates
 - Federal/State/Local
- Non-Mandates



Options to Close Gap

- *A 0% tax rate increase (-0- mill) would require the R/E-GAP of \$11,550,858 to be closed by reduced expenditures and/or increased state/federal revenue.*
- *A 1.7% tax rate increase (Act 1 Index = 0.7508 mills) would reduce the R/E-GAP by \$2,118,851 leaving \$9,432,006 in reduced expenditures and/or increased state/federal revenue.*
- *A 6.16% tax rate increase (Act 1 Index plus preliminary estimated exceptions = 1.9697 mills) would reduce the R/E-GAP by \$7,677,491 leaving \$3,873,366 in reduced expenditures and/or increased state/federal revenue.*



Other Considerations

- The proposed preliminary budget qualifies for an Act 1 Exception request because the proposed tax rate increase (9.27%) is greater than the Act 1 index of 1.7%.*

BASD cannot raise tax millage above the Act 1 Index plus estimated exceptions.

