



**Lancaster
Central School
District**

**3/12/2012 Budget Work Session
Draft 2012-13 Budget**



**2012-13 Draft
Expenditure Budget**

\$92,061,002

**Increase of \$4,459,585 over 2011-12
Budget**

5.09% Increase

**Compared to budgeted revenues, a
\$538,925 deficit exists**



2012-13 Draft Expenditure Budget

Estimated tax levy increase of
\$1,639,806
over 2011-12 levy,
a 3.76% increase
(maximum increase allowed under
Tax Levy Limit Cap)



Draft Expenditures- Allocations by Budget Area

<u>Budget Area</u>	<u>2011-12 Approved Budget</u>	<u>2012-13 Proposed Budget</u>	<u>\$ Increase</u>	<u>% Increase</u>
General Support	\$11,233,415	\$10,897,623	-\$335,792	-2.99%
Instruction	\$42,730,631	\$45,657,068	\$2,926,437	6.85%
Transportation	\$6,670,455	\$6,393,267	-\$277,188	-4.16%
Undistributed	\$26,955,516	\$29,101,644	\$2,146,128	7.96%
Total Budget	\$87,601,417	\$92,061,002	\$4,459,585	5.09%



Draft Expenditures- Allocations by Object

	2011-12 Approved Budget	2012-13 Proposed Budget	\$ Increase	% Increase
Instructional Salaries	\$29,378,393	\$31,812,062	\$2,433,669	8.28%
Non-Instructional Salaries	\$12,579,234	\$13,089,380	\$510,146	4.06%
Equipment	\$285,859	\$337,940	\$52,081	18.22%
Contractual	\$8,996,074	\$8,325,430	-\$670,644	-7.45%
BOCES Services	\$6,428,784	\$6,602,682	\$173,898	2.70%
Materials & Supplies	\$2,977,557	\$2,791,864	-\$185,693	-6.24%
Debt Service	\$5,356,194	\$6,089,791	\$733,597	13.70%
Employee Benefits	\$21,479,322	\$22,891,853	\$1,412,531	6.58%
Interfund Transfers	\$120,000	\$120,000	\$0	0.00%
Total Expenditure Budget	\$87,601,417	\$92,061,002	\$4,459,585	5.09%



Budget Increases Aside from JOBS fund expenditures

	2011-12 Approved Budget	2012-13 Without JOBS fund return	\$ Increase	% Increase
Instructional Salaries	\$29,378,393	\$30,760,571	\$1,382,178	4.70%
Non-Instructional Salaries	\$12,579,234	\$12,956,298	\$377,064	3.00%
Equipment	\$285,859	\$337,940	\$52,081	18.22%
Contractual	\$8,996,074	\$8,325,430	-\$670,644	-7.45%
BOCES Services	\$6,428,784	\$6,602,682	\$173,898	2.70%
Materials & Supplies	\$2,977,557	\$2,791,864	-\$185,693	-6.24%
Debt Service	\$5,356,194	\$6,089,791	\$733,597	13.70%
Employee Benefits	\$21,479,322	\$22,395,730	\$916,408	4.27%
Interfund Transfers	\$120,000	\$120,000	\$0	0.00%
Total Expenditure Budget	\$87,601,417	\$90,380,306	\$2,778,889	3.17%



Revenue-State Aid

Type of Aid	2011-12 Budget	2012-13 Proposed	\$ difference
General/Foundation Aid	\$19,483,566	\$19,483,566	\$0
Transportation Aid	\$5,100,000	\$5,100,000	\$0
Building Aid	\$3,880,022	\$3,782,817	-\$97,205
BOCES Aid	\$2,192,292	\$2,323,379	\$131,087
Textbook Aid	\$680,637	\$683,455	\$2,818
Excess Cost Aid	\$1,627,172	\$1,696,643	\$69,471
Gap Elimination Assessment Adj	-\$5,872,541	-\$5,447,423	\$425,118
	\$27,091,148	\$27,622,437	\$531,289
Federal Aid-Medicaid	\$0	\$200,000	\$200,000



Other Estimated Revenue Sources

	2011-12 Budget	2012-13 Proposed	\$ Difference
Miscellaneous Revenues			
PILOTS	\$1,450,000	\$1,823,358	\$373,358
Interest & Penalties on Taxes	\$2,000	\$2,000	\$0
Erie County Sales Tax	\$5,338,619	\$5,600,000	\$261,381
Charges for Services	\$494,516	\$489,086	(\$5,430)
Use of Money & Property	\$367,800	\$347,800	(\$20,000)
Sale of Property & Compensation for loss	\$21,700	\$21,700	\$0
Miscellaneous Revenues	\$355,000	\$355,000	\$0
	\$8,029,635	\$8,638,944	\$609,309
Interfund Transfers			
Use of Debt Service Reserve	\$2,775,000	\$2,775,000	\$0
Use of Unemployment Reserve	\$145,071	\$152,325	\$7,254
Use of EXCESS EBALR	\$1,000,000	\$0	(\$1,000,000)
Use of EBALR	\$482,000	\$200,000	(\$282,000)
Use of Retirement Reserve	\$1,058,846	\$2,408,848	\$1,350,002
Use of Tax Certiorari Reserve	\$90,000	\$135,000	\$45,000
Use of Worker's Compensation Reserve	\$0	\$20,000	\$20,000
	\$5,550,917	\$5,691,173	\$140,256
Fund Balance Allocation	\$3,300,000	\$4,100,000	\$800,000
Total Revenue Other Than State Aid	\$16,880,552	\$18,430,117	\$1,549,565



Total Estimated Revenue

	2011-12	2012-13	\$
	Budget	Estimated	difference
Property Tax Levy	\$43,629,717	\$45,269,523	\$1,639,806
State Aid	\$27,091,148	\$27,622,437	\$531,289
Federal Aid-Medicaid	\$0	\$200,000	\$200,000
Miscellaneous Revenue	\$8,029,635	\$8,638,944	\$609,309
Use of Reserves	\$5,550,917	\$5,691,173	\$140,256
Appropriated Fund Balance	\$3,300,000	\$4,100,000	\$800,000
	\$87,601,417	\$91,522,077	\$3,920,660
Total Expenditure Budget	\$87,601,417	\$92,061,002	
Total Revenue Estimate	\$87,601,417	\$91,522,077	
Current Revenue Shortfall	\$0	-\$538,925	



Remaining Process

- Review potential cuts to balance budget
- Further budget adjustments
- Final state aid budget numbers (April 1st if state budget is on time)
- Final version of budget presented on April 17th
- Educate community about 2012-2013 budget