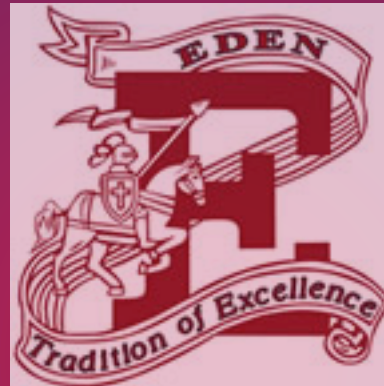
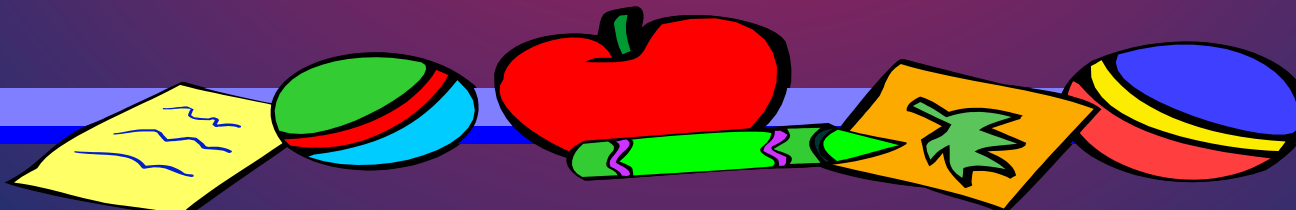


Eden Central School District



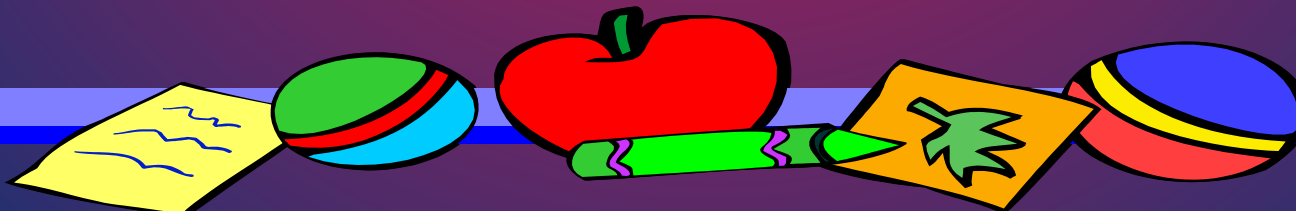
2014-2015

Final Budget Presentation



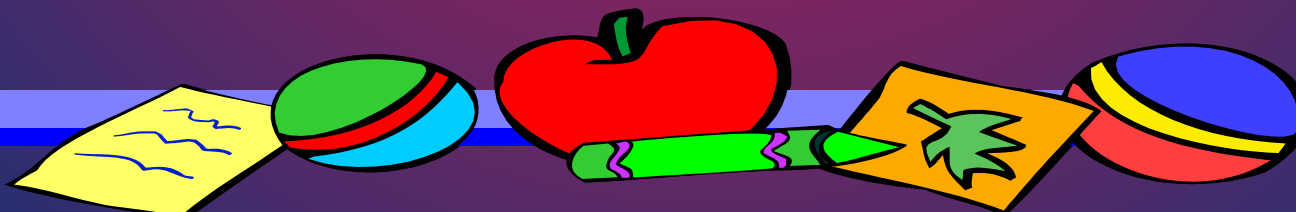
Budget Timeline

- 10/15 BAT Orientation, Revenues
- 11/15 All Non Personnel
- 1/15 Transportation
- 2/12 Bldgs/Supt/Finance/Curr & Inst
- 2/26 6PM Build & Grds/Athletics/Tech/PPS/
Community Forum
- 3/5 Staffing
- 3/15 10AM Draft of Expenditure Budget/Community
Forum
- 3/19 Draft of Expenditure Budget
- 4/8 Board Adoption of Budget
- 5/6 Public Hearing on Budget (Vote 5/20/14)



Budget Implications – New York State, Donations, Fund Balance & Reserves

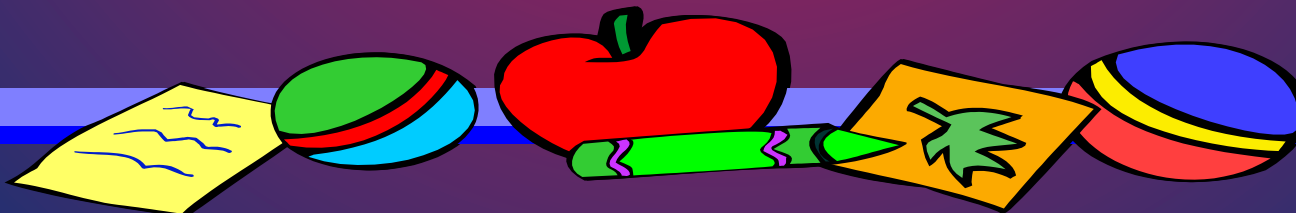
- Restoration From GEA: \$216,400
- Losses from NYS Aid: \$106,443
- Net Difference: \$109,960
- *We previously anticipated losses so restoration, in effect, became an increase of \$216,000 for our district
- Legal fees also decreased due to donated services
- Fund Balance/Reserves of \$1,041,120.14 planned



Budget – Academic Program

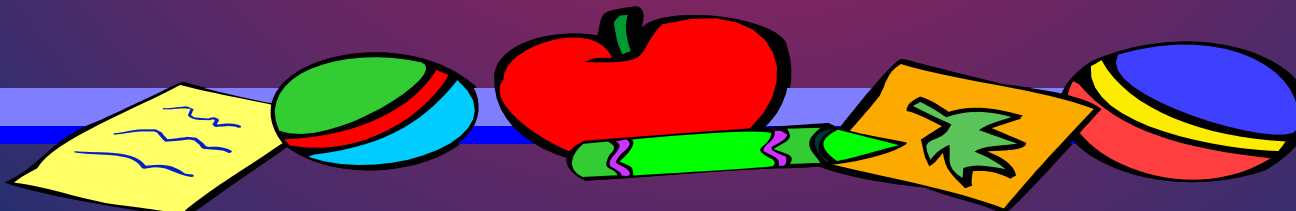
Budget Neutral Additions

- Instruction Technology: .34
- Library: .47
- Special Education: .90
- Music: .17
- Physical Education: .34



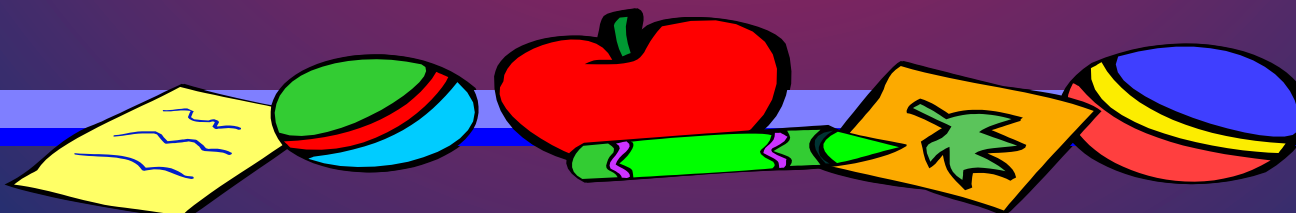
Budget – Academic Program Budget Neutral Reductions

- Teacher (Reach/Gifted&Talented): .40
- Teacher (Family & Consumer Science): .49



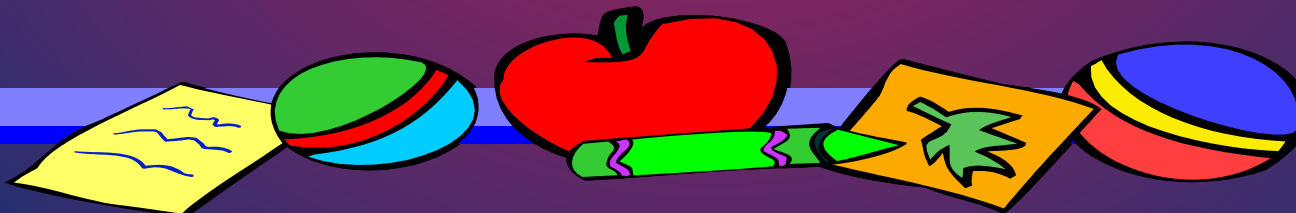
Budget – Academic Program Budget Reductions

- Teacher Assistant (Suspension Room): .40



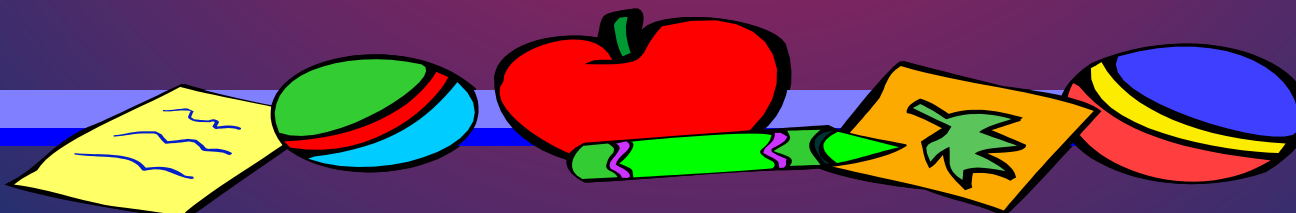
Budget – Academic Program Maintaining

- German: .17



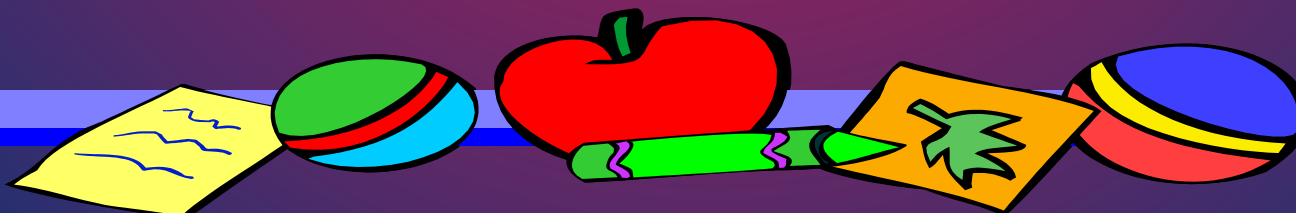
Budget – Bridging the Gap

- Administrators' Day Furlough w/out Pay
- Superintendent Day Furlough w/out Pay
- Director of Finance Day Furlough w/out Pay
- Supervisors' Day Furlough w/out Pay
- Superintendent Pay Freeze
- Eden Teachers' Association – Reduction in Health Benefits



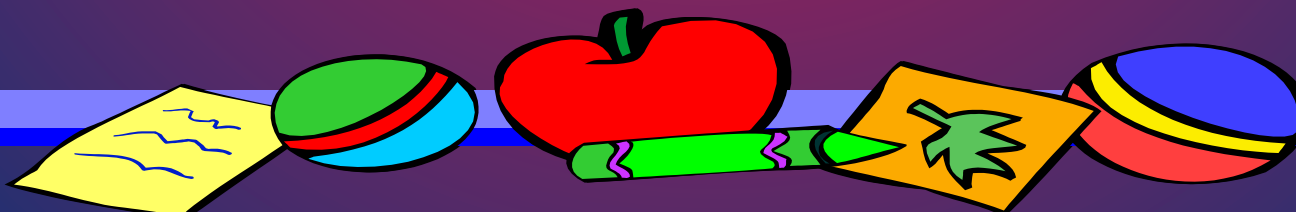
Budget – Extracurricular Reductions

- Athletics (Title IX-Boys and Girls): \$16,000
- Musicals (JSHS-\$5,800, Elem-\$2,636): \$8,436
- Extracurricular Clubs and Activities: \$16,100



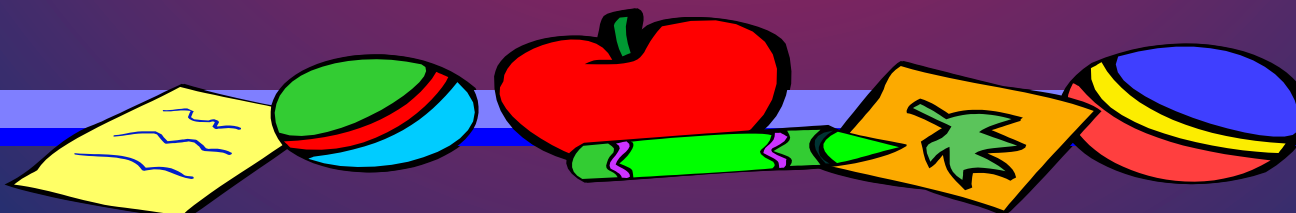
Budget – Non-Academic Program Reductions

- Bowling Coach (Maintaining Team): 1
- Teacher Aide: 3 (1 Not filling)
- Head Bus Mechanic (Not filling): 1
- Bus Attendant (Not filling): 1
- Buildings & Grounds (Not filling): 1
- Bus Attendants (Hours reduced): 2
- Bus Drivers (Hours reduced or eliminated): 5



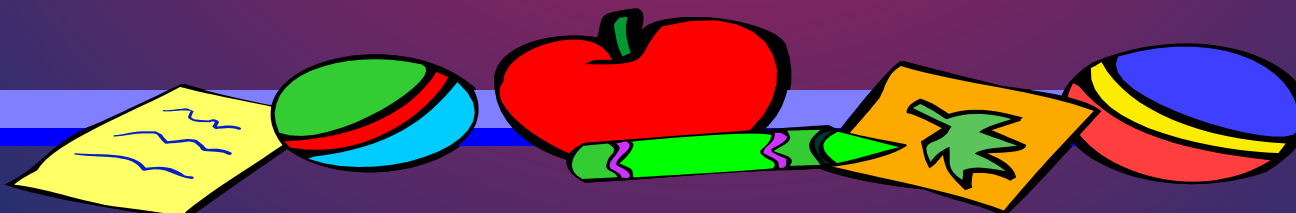
Budget – Transportation

- Group pick-ups for streets on the East side of Main Street (between Church and Schoolview) to mirror the pick-ups for streets on the West side of Main Street (between Church and Schoolview).
- Walkers from the Weller subdivision may use cut-through (footpath) between Merrill Place and Schoolview.



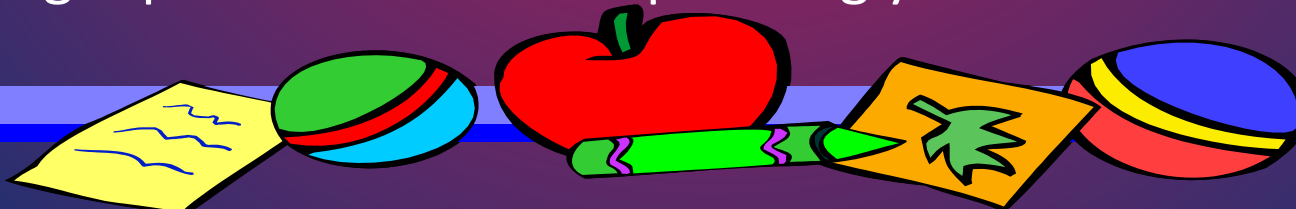
Budget – Plans Foregone

- Supplies: 10% Reduction
- Field trips at JSHS: alternate funding
- Teacher conferences through BOCES only
- Equipment: \$20,000
- Technology increase: \$100,000
- Security Cameras increase: \$100,000



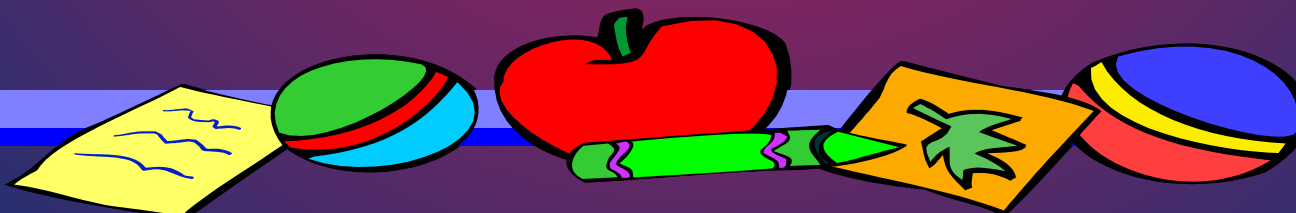
Budget – Contingency

- The Board can decide to put same budget up to voters for a revote, make changes and propose a new budget to the voters, or they can declare a contingent budget and skip the revote
- The contingency budget shall not result in a tax levy greater than the tax levied for the prior school year.
- In addition to this limitation, the administration component of a contingent budget may not comprise a greater percentage of the contingency budget, exclusive of the capital component, than the lesser of: (1) that percentage in the prior year's budget; Or (2) that percentage in the last defeated budget presented for the upcoming year.



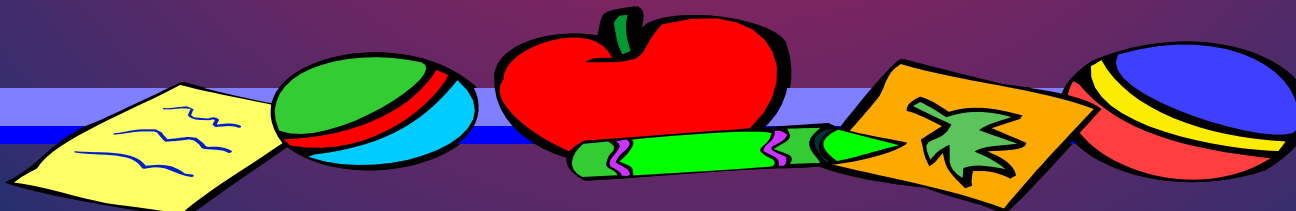
Budget – Contingency

- Contingent/Non contingent Items
 - Not the “same old contingent budget”
 - Need to make required cuts to bring the tax levy down to the required level while maintaining the proper percentages of Administrative & Program component
 - Computer Hardware is not included (Categorical State Aid)
 - Elimination of all equipment items not necessary to preserve the health and safety of students and staff.
 - Charging the community if there are identifiable costs associated with using the facilities.
 - District does not have authority to buy buses or make Interfund Transfer to Capital under a contingency budget if these were items in the proposed budget that was defeated.



Budget Hearing

- » Tuesday, May 6
 - » 7 pm to 8 pm
 - » Eden Junior-Senior High School Cafeteria



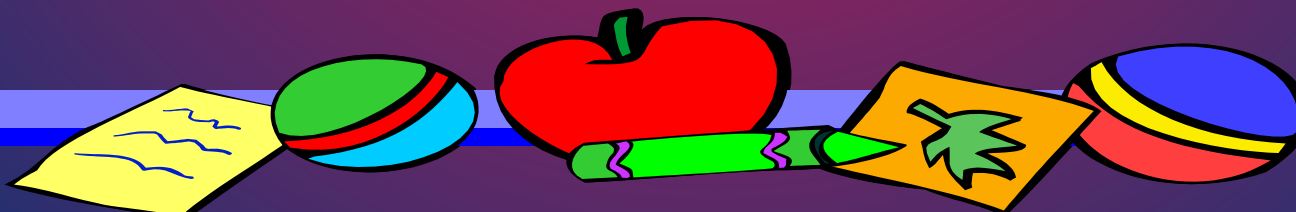
Budget Propositions #1 – Budget Vote

- Shall the following resolution be adopted, to wit:
- RESOLVED, that the budget for the Eden Central School District, Erie County, New York, for the fiscal year commencing July 1, 2014 and ending June 30, 2015, as proposed by the Board of Education, is hereby approved and adopted and the required funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.
- TAKE FURTHER NOTICE, that the election of members of the Board of Education shall be held to fill three (3) at-large positions on the Board. The candidates receiving the highest vote totals will each be elected to a full three-year term (commencing July 1, 2014 and ending June 30, 2017) to fill the vacancy created by the expiration, on June 30, 2014, of the terms of Michael Byrnes, Michael Breeden and Colin Campbell.
- TAKE FURTHER NOTICE that the Board of Education of the District has adopted Rules for the use of Voting Machines and the Submission of Questions or Propositions to be placed thereon and printed copies for general distribution in the District are available at the office of the Clerk located in the Eden Central Junior Senior High School, 3150 Schoolview Road, Eden, New York.



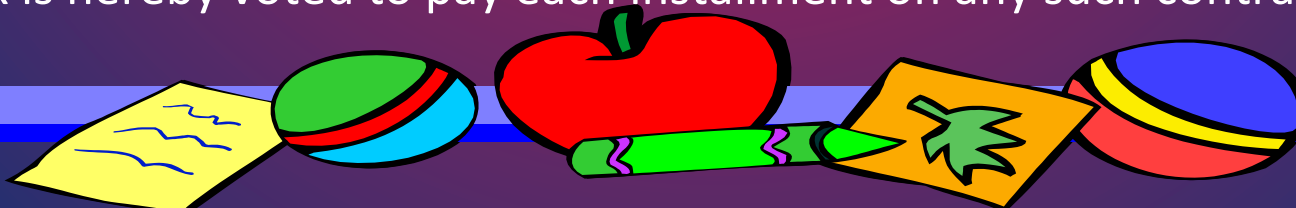
Budget Propositions #1 – Budget Vote

- Proposition # 1 Continued
- TAKE FURTHER NOTICE that the Board of Education of the District will have prepared and completed a detailed statement in writing of the amount of money which will be required for the ensuing fiscal year, 2014-2015, for school purposes, specifying the several purposes and the amount for each. The amount for each purpose estimated as being necessary for payments to Boards of Cooperative Educational Services shall be set forth in full with no deduction of estimated state aid. Said statement will be available, upon request, to taxpayers within the District during the hours of 8:00 a.m. prevailing time to 3:30 p.m. prevailing time from April 28, 2014 to May 20, 2014 exclusive of Saturdays and Sundays, at each of the public schools of the District, at any public library or free association library within the District and on the District's internet website.
- TAKE FURTHER NOTICE that the District Clerk is hereby directed to arrange with the County of Erie for the use of voting machines for said Annual School District Meeting and Vote and for the printing of ballot labels to be used in said voting machines, which ballot labels shall be printed in the form required by the Rules for the use of Voting Machines and the Submission of Questions or Propositions to be placed thereon adopted by the Board of Education on April 9, 1979 and the propositions to be submitted shall be printed thereon in full with the words YES and NO so printed for each proposition. The voter shall mark the oval to the right of his/her choice.



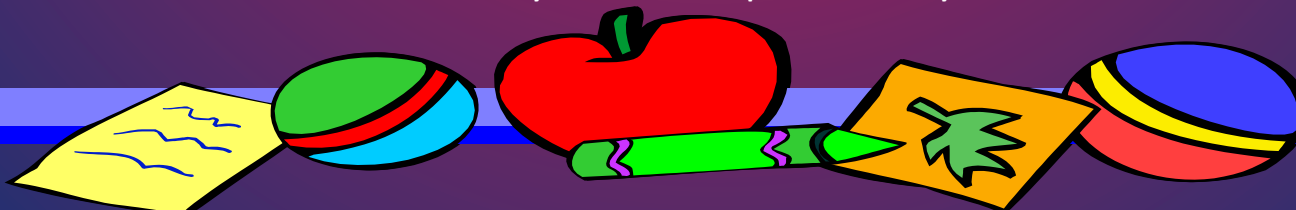
Budget Propositions #2 - Vehicles

- To adopt the following resolution: RESOLVED: (a) That the Board of Education (the "Board") of the Eden Central School District, in the County of Erie, New York (the "District"), is hereby authorized to acquire various school buses and vehicles, and to expend therefore an amount not to exceed \$260,000; (b) that a tax is hereby voted in the amount of not to exceed \$260,000 to finance such cost, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; (c) that funds may be appropriated from the unappropriated fund balance; (d) that the District is authorized to issue serial bonds to finance all or part of said cost, and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable; and (e) that, in lieu of bonds, the District is authorized to enter into one or more installment purchase contracts for the purchase of some or all of said buses and vehicles, for a term of not to exceed five (5) years; and a tax is hereby voted to pay each installment on any such contract.



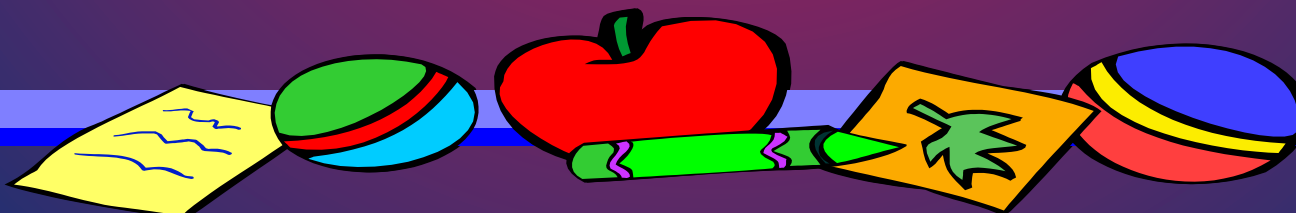
Budget Propositions #3 – Capital Reserve Fund Creation

- To adopt the following resolution: RESOLVED: (a) That the Board of Education (the “Board”) of the Eden Central School District, in the County of Erie, New York (the “District”), is hereby authorized to convert the “Capital Reserve Fund—2007” pursuant to Section 3651 of the Education Law of the State of New York (the “Fund”); that the fund shall become known as the “Capital Reserve Fund—2014” of the District; that the Fund shall be converted for the purpose of funding the construction, reconstruction, addition to, renovation, alteration and improvement of District buildings, facilities, grounds and real property, including the acquisition of original furnishings, equipment, machinery and apparatus required in connection therewith, advertising for a potential capital project, hiring of a construction management team or architects with the purpose of preparing the District for a potential capital project, consultative services for district need for appropriate building usage; that the ultimate amount of such Fund shall be not greater than \$8,000,000 plus interest earned thereon; that the probable term of the Fund shall be not longer than ten years; and the sources of the monies for the Fund shall be (b) funds from the “Capital Reserve Fund—2007”, (c) amounts from budgetary appropriations from time to time, (d) amounts from unappropriated fund balance as designated by the Board of Education from time to time; (e) to the extent specifically directed by the Board of Education, State aid received as reimbursement for expenditures by the District in connection with District capital improvements and for expenditures from the Fund; and (f) such other sources the Board or the voters of the District may direct, all as permitted by law.



Budget Propositions #4 – Capital Reserve Fund Spending

- RESOLVED, that (a) the Board of Education (the “Board”) of the Eden Central School District (the “District”) is hereby authorized to undertake a District feasibility study and potential project planning beginning July 1, 2014 consisting of the recommendations for the reconstruction and renovation, in part, and the construction of improvements to various District buildings (and the sites thereof) to implement various health, safety, accessibility and code compliance measures and various other measures, and to expend therefore an amount not to exceed \$20,000; (b) that funds may be appropriated from the unappropriated fund balance; (c) a tax is hereby voted in an amount not to exceed \$20,000 to finance such study’s cost, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by the Board; (d) in anticipation of such tax, obligations of the District are hereby authorized to be issued in the aggregate principal amount of not to exceed \$20,000, and a tax is hereby voted to pay the interest on said obligations as the same shall become due and payable; and (e) that funds may be used from the “Capital Reserve Fund – 2014” established in Proposition #3.



Budget Vote

- » Tuesday, May 20
 - » 9 am to 9 pm
 - » Eden Junior-Senior High School Auditorium Foyer

- » 2014-2015 Budget Amount: \$26,396,480
 - Spending increase of \$676,054 over current year (2.62%)
 - Tax Levy increase of 1.78% (Tax cap is 1.78%)
 - Change in Consumer Price Index is 1.46%

