



Budget Advisory Committee Report

3/11/2008

Committee Members

- Drew Boggess
- Paul DeLisio
- Sylvia Liedtke-Tinti
- Jim Stoothoff
- Pam Walkowiak

Discoveries

- Actual discretionary budget that can be controlled is approximately 3-4% in the short term
- Approximately 50% of the total budget is committed to salary obligations
- Approximately 25% of the total budget is committed to benefits obligations
- 18% of Salary and Benefit budget is for Special Education

Discoveries

- Average teacher salary \$80,000
- Entry level salaries for OCSD Teachers
 - Bachelors Degree \$50,900
 - Masters Degree \$53,687
- GASB45 (Long term liability for retiree benefits)
- Ratio of teaching and non-teaching support staff to classrooms significantly higher than surrounding districts

Discoveries

- Continued freefall declining enrollment
 - (3-5% per year through 2014)
- BOCES services
 - Faculty education/support
 - Student programs
 - CoSer Aid (Cooperative Services)
- Insufficient budget impact through analysis of 3-4% of the budget...line item by line item.
 - frustration....little opportunity to trim operating costs

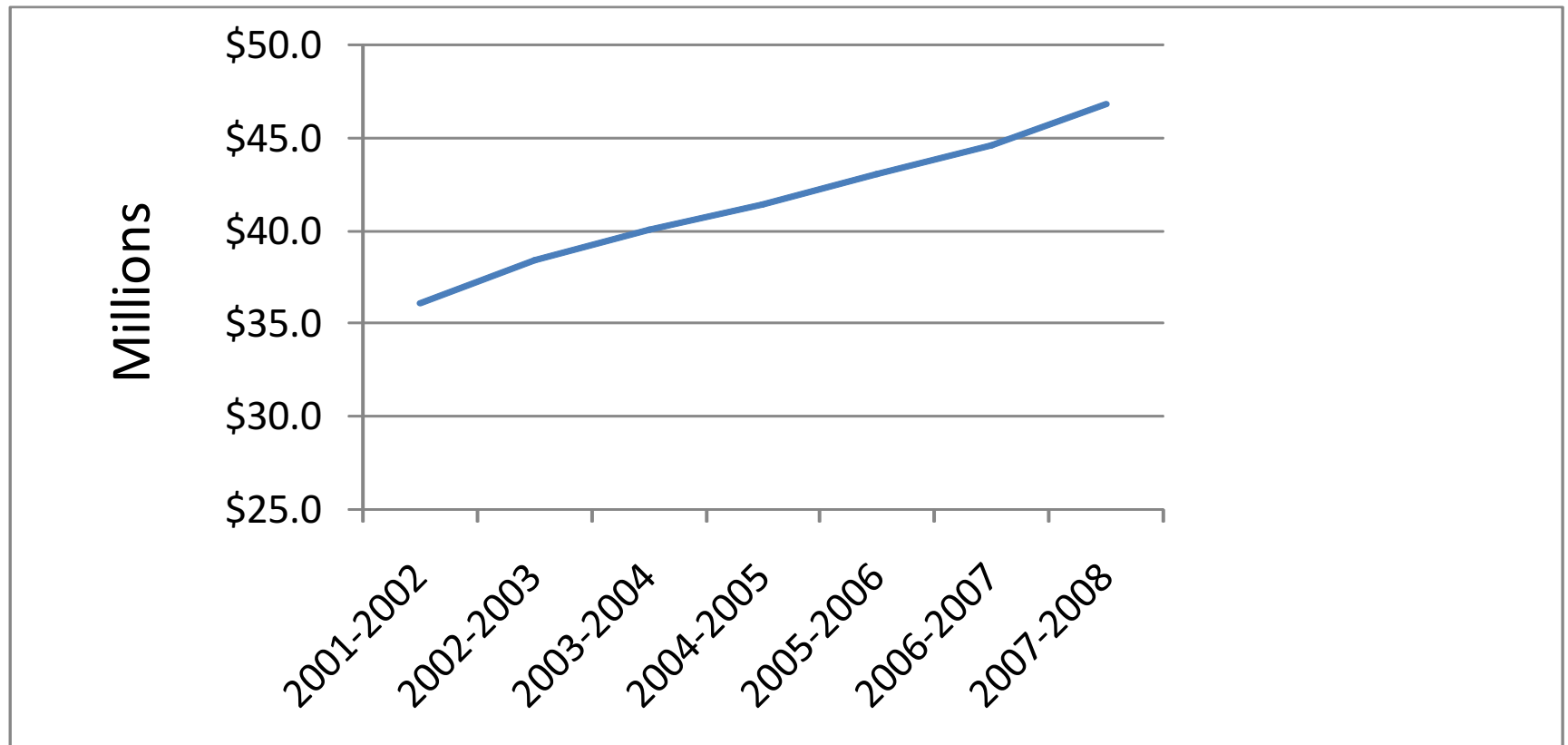
Discoveries

- Window of opportunity
 - Fiscal changes now will reverse devastating trend
 - Declining enrollment
 - Escalating budgets
 - Master Plan/Bond
 - Focus on
 - Student education K-12
 - Educational environment
 - Student/staff safety

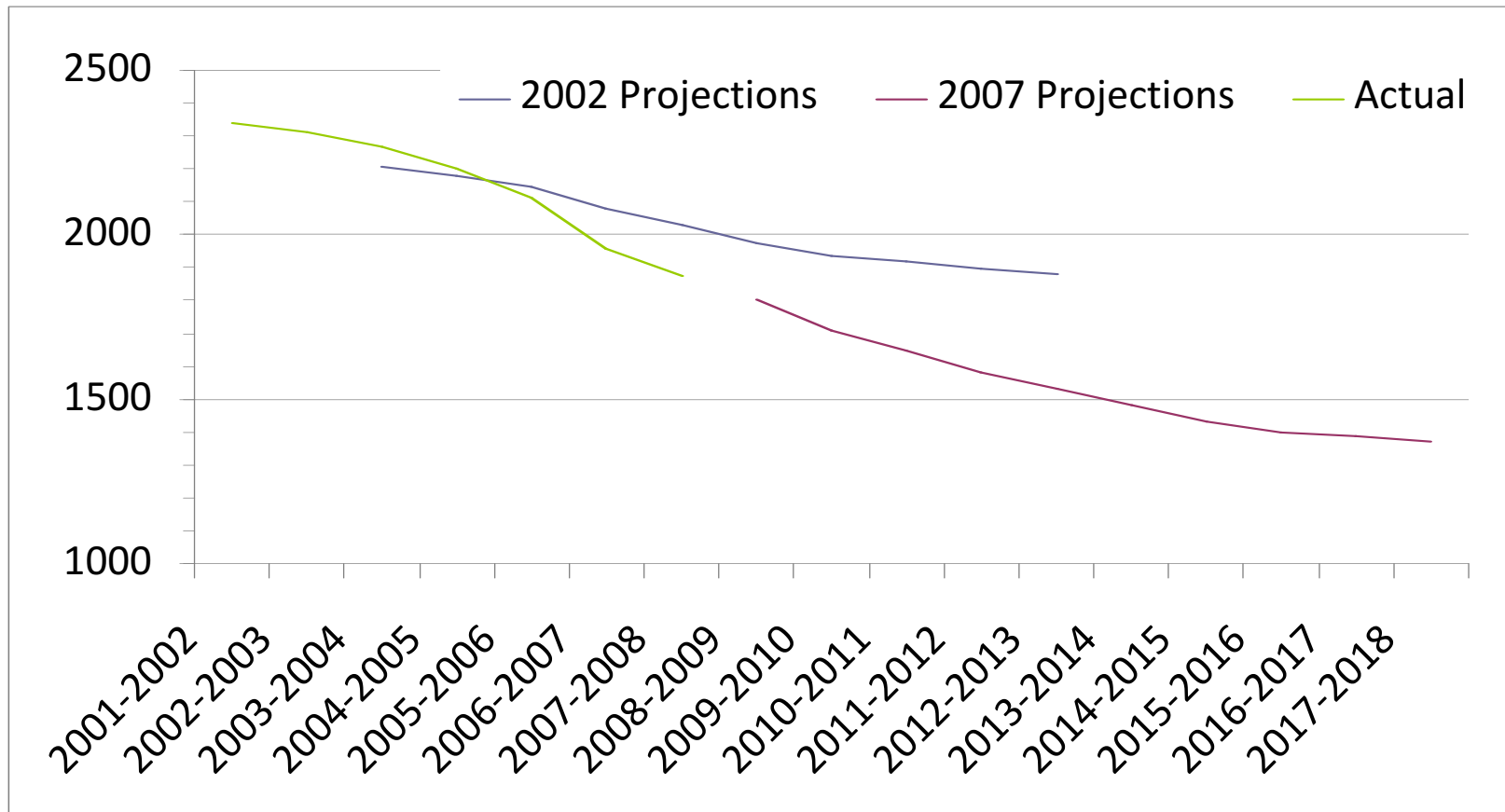
Cost per Pupil Ulster County

District	2007-2008 General Fund	Enrollment	2007-2008 Cost per Pupil
Onteora	\$46,775,318	1873	\$24,973.47
Ellenville	\$40,518,336	1798	\$22,535.23
Rondout Valley	\$56,793,478	2630	\$21,594.48
Marlboro	\$43,768,677	2177	\$20,105.04
New Paltz	\$45,026,000	2267	\$19,861.49
Kingston	\$130,827,528	7421	\$17,629.37
Wallkill	\$58,487,504	3659	\$15,984.56
Saugerties	\$49,782,430	3184	\$15,635.19
Highland	\$33,260,777	2169	\$15,334.61
Average			\$19,294.83

Budget History



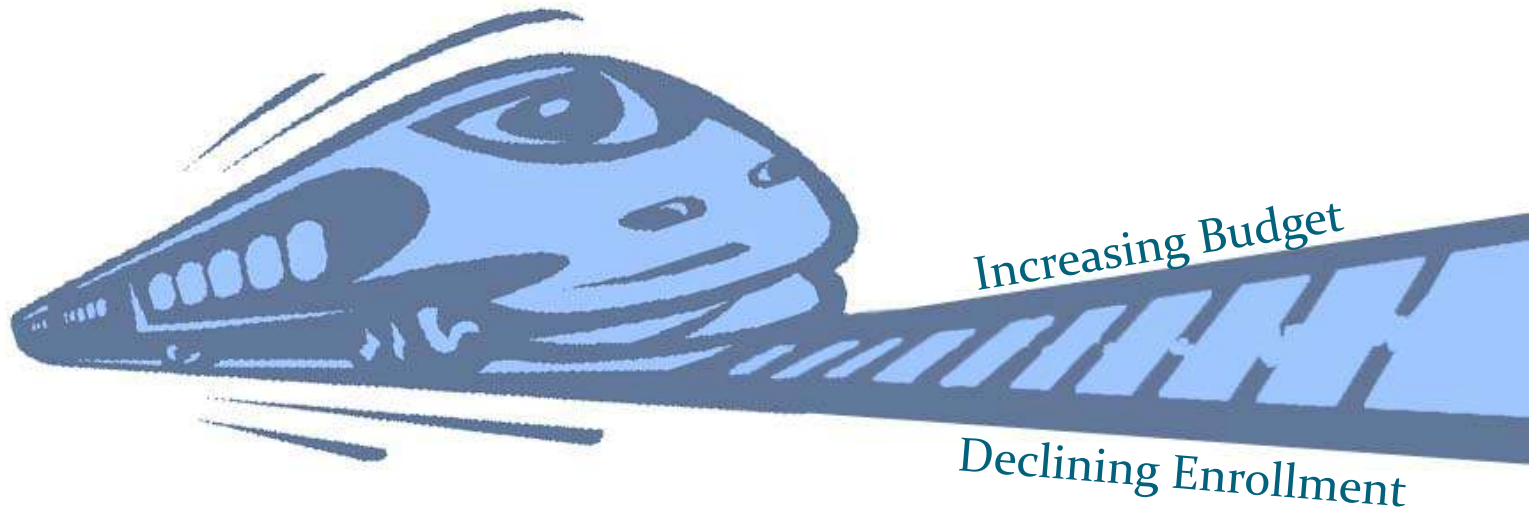
Enrollment Decline



This is the Trend

- 2007/08 cost per student - **\$24,973**
 - 1873 students
- 2013/14 cost per student - **\$33,410**
 - *Current* budget/declining enrollment
 - 1400 students
- 2013/14 cost per student - **\$42,200**
 - 4% increasing budget/declining enrollment
 - 1400 students

This Is the Trend (con't)



- 2013/14 cost per student - **\$24,973**
 - If you want to cap current cost per student
 - 1400 students
 - Must reduce *current* budget by \$12 million over 5 years
 - Budget would be \$34.7 million in 2013/14

Long Term Recommendations

Future Budgets

- Eliminate the current lifetime benefits for retirees
Costs will be determined by GASB45 study
- District plan to reduce average teacher salary
 - Incentives for long term employees to retire early
 - Hire early career teachers with current education/technology skills
 - Reduce current entry level salaries
 - Similar to other local districts

Long Term Recommendations

Future Budgets (con't)

- Future:
 - Closure of an additional elementary school
 - Decrease in Operational costs
 - Decreased Maintenance costs
 - Consolidation of staffing
 - Enhanced programs for all elementary students
 - Sale of unused elementary schools

Elementary Building Costs

	Bennett	West Hurley	Woodstock	Phoenicia
Salaries (07-08)	\$3,256,974		\$2,894,878	\$2,717,842
Oil & Electric (06-07)	\$106,426	\$33,880	\$85,078	\$60,500
Building Budget (07- 08)	\$61,885		\$88,196	\$55,141
Total	\$3,425,285	\$33,880	\$3,068,152	\$2,833,483

Building Closure Cost Savings

Salaries (teaching & non-teaching)	\$1,651,798
Benefits	\$545,093
Average Oil & Electricity	\$84,000
Average Building Budget	\$68,407
Total Savings	Up to \$2,349,298

