

Budget FY 09

REVENUE SUMMARY:

	GENERAL FUND FY 2008 BUDGET	GENERAL FUND FY 2009 BUDGET	
Taxes	38,634,293	39,817,364	
Charges for Services	6,368,067	6,423,054	
Licenses & Permits	896,250	1,064,520	
Fines & Forfeits	1,005,000	1,009,250	
State Revenue - Cherry Sheet	18,593,532	18,896,169	
State Revenue - Other	14,000	21,262	
Federal Revenue	650,835	745,442	
Interfund Operating Transfers	2,935,091	2,909,523	
Undesig. Fund Balance / Capital Reserve	50,000	0	
Capital Stabilization Fund	100,676	0	
Stabilization Fund	1,220,394	400,000	
Miscellaneous	697,323	682,630	
TOTAL REVENUES	71,165,461	71,969,214	1.1%

EXPENDITURE SUMMARY:

Appropriations:

General Government	3,518,281	3,819,470	
Public Safety	9,513,336	9,889,932	
Education	28,574,030	29,178,686	
Public Works	3,143,622	3,273,965	
Human Services	464,417	519,878	
Culture & Recreation	1,513,245	1,605,746	
Debt Service	5,926,385	5,891,559	
Employee Benefits	13,646,334	14,693,793	
Insurance and Reserves	612,000	527,700	
Capital Program	410,676	175,000	
Subtotal Appropriations	67,322,326	69,575,729	3.3%

Unappropriated Uses:

Reserve for Abatements & Exemptions	400,000	400,000	
State & County Assessments	2,237,443	2,288,388	
Cherry Sheet Offsets	1,200,192	1,071,679	
Other Amounts to be Raised	5,500	31,918	
Subtotal Unappropriated Uses	3,843,135	3,791,985	-1.3%

TOTAL EXPENDITURES	71,165,461	73,343,498	3.1%
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BUDGET SURPLUS (DEFICIT)	0	(1,374,284)	
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NORTHAMPTON PUBLIC SCHOOLS

March 19, 2008

Budget and Property Sub-Committee Discussion on FY09 Budget Gap

BUDGETARY GAP FOR FY09 **\$ 801,246.00**

Reductions recommended by Administrative Leadership Team: **Amount**

Eliminate After School Program	\$	143,000.00
Eliminate NHS Custodial Position	\$	25,000.00
Reduce one SPED Position to 50%	\$	23,450.00
Reduction due to recently known retirement savings	\$	8,000.00
Reduce Technology Budget	\$	26,000.00
Reduce Professional Development Budget	\$	22,060.00
Reduce Supply Budgets 25%	\$	75,000.00
	\$	<u>322,510.00</u>

BUDGETARY GAP AFTER ABOVE REDUCTIONS **\$ 478,736.00**

Other Proposals for Consideration (in no particular order):

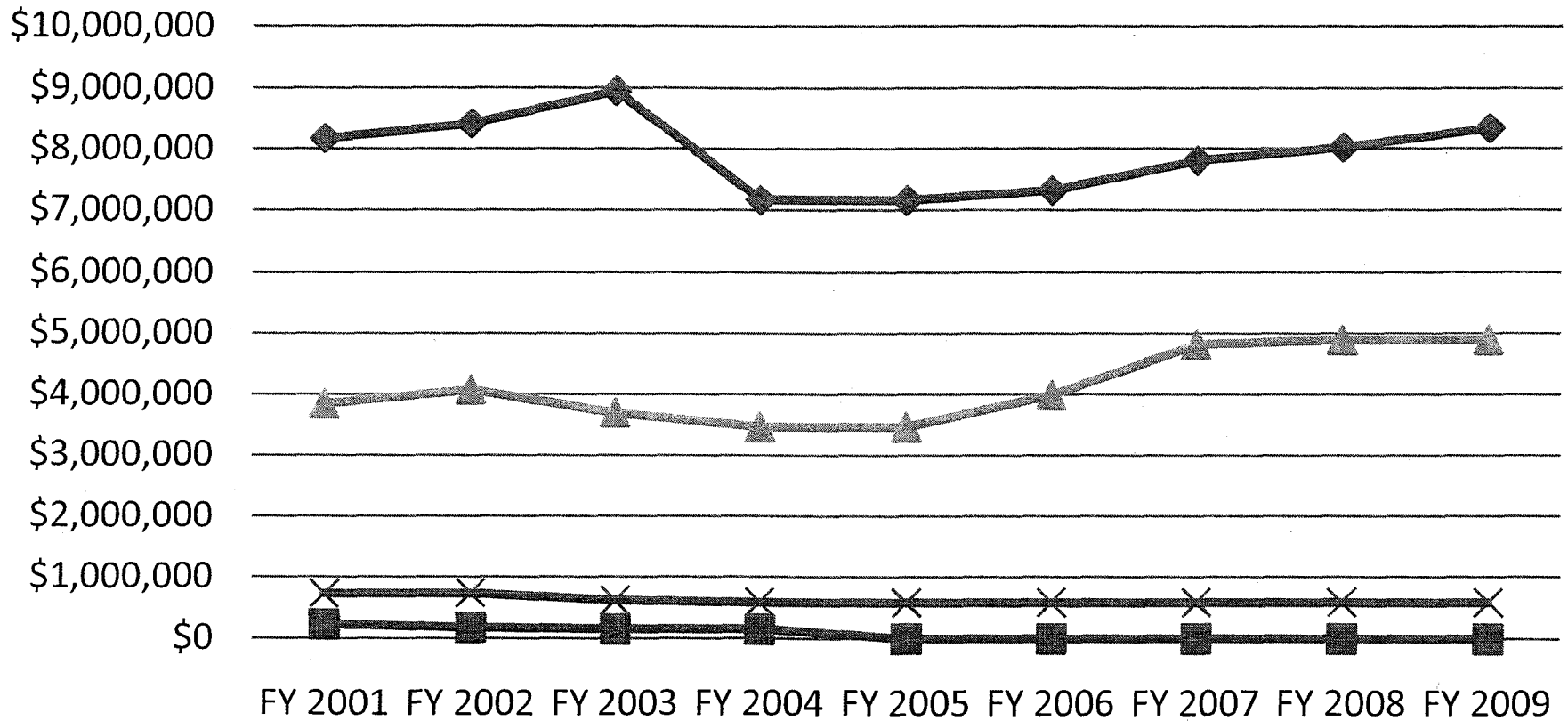
Reorganization Central Office	\$	25,000.00
Eliminate NHS and JFK Library Aides only	\$	32,000.00
Eliminate non-grant portion of Director of Teaching and Learning	\$	50,000.00
Eliminate Transportation at the NHS only	\$	63,846.00
Eliminate Library Aides 6.00 fte	\$	96,000.00
Reductions to Art, Music, PE, Wellness	\$	200,000.00
Transportation Options		\$24,000 - \$224,388
Eliminate 5 Teaching Positions - estimated at \$40,000 each	\$	200,000.00
Consolidate 4 Elementary Schools into 3 Elementary Schools: Initial estimated savings includes Principal \$80,000; 1.5 clerical \$45,000; 1.00 nurse \$47,000; 3.00 custodial \$90,000; utilities \$60,000 and possibly 2 to 4 teaching positions		\$402,000 - 482,000

Any other options that Budget and Property wishes to consider:

STATE AID ANALYSIS

	Actual FY 2003	Actual FY 2004	Actual FY 2005	Actual FY 2006	Budget FY 2007	Budget FY 2008	Proposed Budget FY 2009	Dollar Change FY 2008-09	% Change FY08-09
CHERRY SHEET - REVENUE									
Chapter 70 School Aid	8,947,804	7,160,741	7,158,244	7,312,544	7,801,093	8,016,576	8,331,020	314,444	4.0%
School Construction	3,011,981	2,990,818	3,023,904	3,071,596	3,132,884	3,132,884	3,132,884	0	0.0%
School Transportation	150,154	150,154	0	0	0	0	0	0	0.0%
Tuition State Wards	0	0	0	0	0	0	0	0	0.0%
Charter Tuition Assessment Reimb.	0	75,783	204,748	187,362	216,272	258,151	318,382	60,231	27.8%
Charter School Capital Facility	0	0	102,388	111,179	0	0	0	0	0.0%
Lottery	3,690,997	3,460,946	3,460,946	3,990,786	4,814,888	4,892,383	4,892,383	0	0.0%
Additional Assistance	616,337	577,922	577,922	577,922	577,922	577,922	577,922	0	0.0%
Highway Aid Chapter 81	0	0	0	0	0	0	0	0	0.0%
Lieu of Taxes - State Owned Land	43,467	23,699	37,064	47,246	104,436	116,682	125,206	8,524	8.2%
Police Career Incentive	128,598	141,830	136,035	137,961	157,655	167,625	195,899	28,274	17.9%
Local Share of State Racing Taxes	0	12,426	17,321	8,699	0	0	0	0	0.0%
Abatements to Blind, Elderly, Surviving Spouse	94,420	85,842	80,320	84,336	84,336	76,806	74,296	(2,510)	-3.0%
Abatements Vets, Blind, Surv Spouse	20,425	21,375	22,475	23,588	22,475	51,738	53,450	1,712	7.6%
Total Cherry Sheet Revenue:	16,704,183	14,701,536	14,821,368	15,553,219	16,911,961	17,290,767	17,701,442	410,675	2.4%
CHERRY SHEET - ASSESSMENTS									
Retired Employees Health Insurance	8,954	4,560							
Air Pollution Districts	6,378	6,165	6,273	6,404	6,526	6,722	6,848	126	
RMV Non-Renewal Surcharge	118,480	119,460	118,020	124,940	124,940	124,200	108,040	(16,160)	
Regional Transit Assessment (PVTA)	313,140	343,907	339,011	318,127	326,080	334,232	249,862	(84,370)	
Special Education (Ch. 71B, ss. 10, 12)	2,676	10,424	10,551	9,820	10,337	1,161	1,863	702	
Charter School Sending Tuition	815,171	1,017,486	1,203,393	1,262,463	1,306,455	1,440,205	1,569,575	129,370	
School Choice Sending Tuition		269,228	315,725	371,002	312,567	357,960	352,200	(5,760)	
Total Cherry Sheet Assessments:	1,264,799	1,771,230	1,992,973	2,092,756	2,086,905	2,264,480	2,288,388	23,908	1.1%
NET SCHOOL AID:	8,280,111	6,089,540	5,935,711	5,967,800	6,388,006	6,475,401	6,725,764	250,363	3.9%
NET STATE AID:	15,439,384	12,930,306	12,828,395	13,460,463	14,825,056	15,026,287	15,413,054	386,767	2.6%
Net New Aid from Previous Year:	235,807	(2,509,078)	(101,911)	632,068	1,364,593	201,231	386,767		

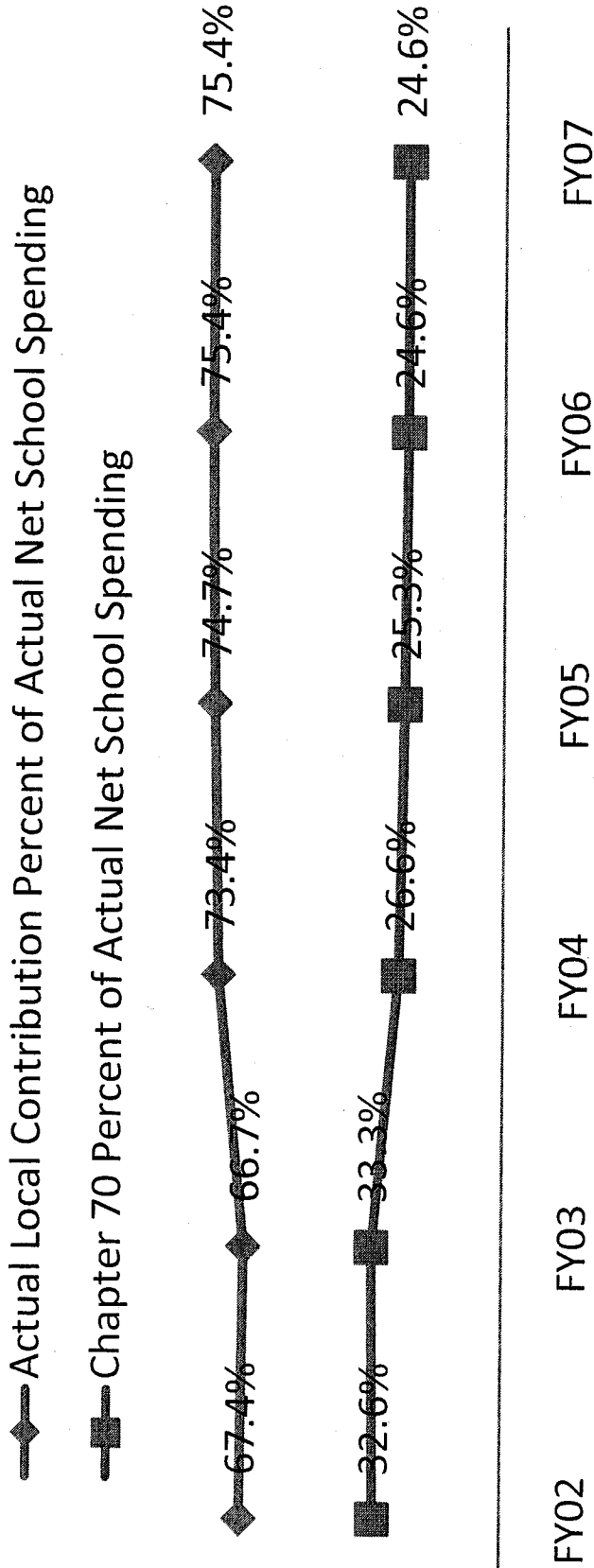
State Aid Trends



◆ Chapter 70 School Aid ■ School Transportation
 ▲ Lottery ✕ Additional Assistance

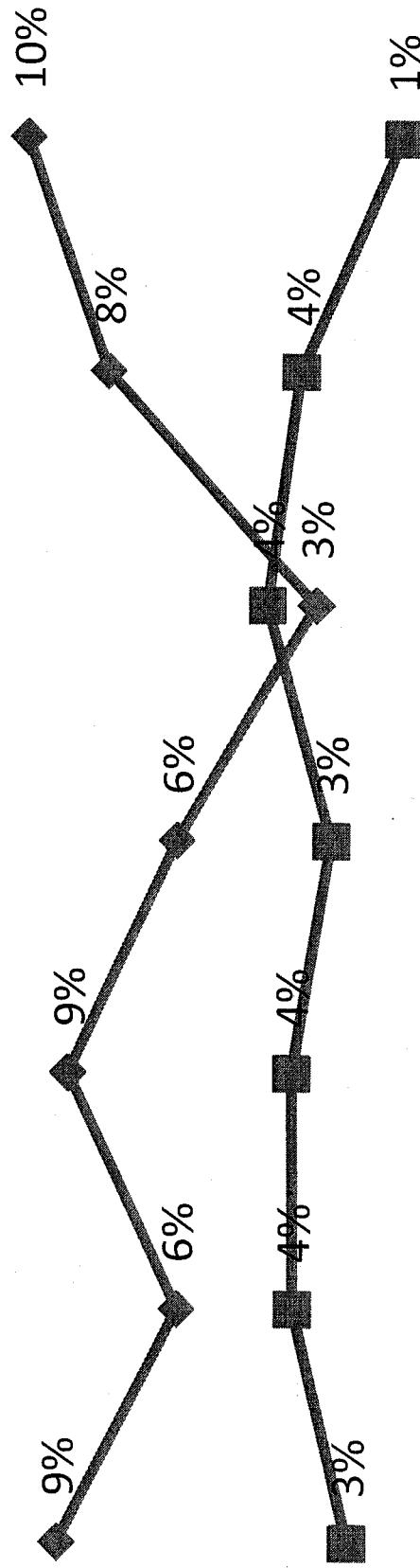
Northampton Public Schools

Local/State Cost Share



Health Insurance Trends

◆ Health Insurance ■ Budget Growth



FY 2003 FY 2004 FY 2005 FY 2006 FY 2007 FY 2008 FY 2009