2014-2015 Budget Proposal
Liverpool Central School District
Public Hearing
May 8, 2014
Our Vision

“... to provide educational programs and enrichment opportunities that encourage each child to achieve academic and personal excellence.”

Liverpool Central School District
Our Mission

“... to provide leadership, guidance and resources to help our schools meet the educational needs of all students.”

Liverpool Central School District
Presentation Agenda

- Budget Development Philosophy
- Budget Model
- Budget Development Goals & Drivers
- Current Fiscal Landscape
- Future Changes & Impacts
- Board of Education Questions
- Feedback Portal
Budget Advisory Team

MARK F. POTTER (SUPERINTENDENT)

TIM MANNING (HUMAN RESOURCES)
MAUREEN PATTERSON (SCHOOL IMPROVEMENT)
KATIE PHILLIPS (SUPPORT SERVICES)
LORRIE BURROWS (BUSINESS OFFICE)
AMY DIVITA (SPECIAL EDUCATION)
STEVE GARRAFFO (ELEMENTARY EDUCATION)
KELLY SAJNOG (SECONDARY EDUCATION)
DARRELL CLISSON (O & M)
LAURA D’ARCANGELIS (TRANSPORTATION)
BONNIE MANGICARO (TECHNOLOGY)
GEORGE MANGICARO (ATHLETICS)

PETE IANZITO (STUDENT SERVICES)
DAVE PERRY (FINE ARTS)
BRUCE QUIMBY (ATHLETICS)
TONY DAVIS (HIGH SCHOOL LEVEL)
JOE MUSSI (MIDDLE SCHOOL LEVEL)
JOHN SARDELLA (ELEMENTARY LEVEL)
BRETT WOODCOCK (ELEMENTARY LEVEL)
RICH FUNNELL (ULFA)
SEAN BROWN (DISTRICT INTERN)
DAN BURNS (BUSINESS OFFICE)
CAROL-ANNE MATHEWS (BUSINESS OFFICE)

Represented by our Buildings and Programs
Academic Achievements

Class of 2013

- Graduation Rate 92%
- Regents Diploma 96%
- Regents Diploma w/ Honors 1%
- Advanced Designation 25%
- Advanced Designation w/ Honors 20%
- National Merit Scholarship 5 Commended Students
- Attending 4 Year Colleges 46%
- Attending 2 Year Colleges 41%
- Advanced Placement Courses 16
- College-Credit Courses 18

Liverpool High School Students
Fine Arts Achievements

- **All-County**: 80 Students Selected  
  **All-State**: 11 Students Selected

- **Strings**: 275 Members  
  **Band**: 389 Members  
  **Choral**: 584 Members

- **Elementary**: 3,867 Students Receive Weekly Music/Art

- **Middle Schools**: 1,105 Students Receive Art, Band, Orchestra, Chorus

- **High School**: 530 Students in 3 Orchestras, 3 Bands & 3 Choruses, Performing Arts

- **Scholastic Art Competition**: 13 Students Selected

- **Marching Band**: 135 Members (Placed 5th @ NYS Championships & 6th @ U.S. Bands Nationals at MetLife Stadium)

- **Winter Guard/Winter Percussion**: 65 Members

- **Liverpool**: “Best Communities for Music Education in America 2013”
Athletic Achievements

“Warrior Pride”

Boys Swimming/Diving:
- 2014 11 All-CNYCL 1st Team Swimmers
- 2014 5 All-CNYCL 2nd Team Swimmers
- 2014 2 All-Americans
- 2014 6 Academic All-Americans
- 2014 Section III Diver of the Meet
- 2014 5 New York State Champions
- 2014 2 New Section III Records
- 2014 5 New Liverpool School Records
- CNYCL Champions
- Section III Champions
- Falwell Cup Champions
- NYS Championship Meet 2nd Place
- NISCA Gold Scholar Team Award
- NYSPHSA Scholar Team Award

Girls Swimming/Diving
- NY State Championships - Top Ten Finishes
- CNYCL National Division League Champions
- 13th Consecutive NYS Scholar Athlete Awards
- Syracuse Sports Corporation: Believe to Achieve
- Female Athlete of the Year: Madeline Murphy
- Set Five School Records, including one Section III Record (50 Free)

Girls Cross Country
- CNYCL Champions and Undefeated Season
- 2nd Place at Sectionals to National Champions FM

Ice Hockey
- #2 seed in Division One Sectional Playoffs
- Most wins (12) since '05-06'
- Lake Effect tournament champions
- Maureen's Hope Fundraiser raised $14,000
- 2 First Team All-League selections 1 Second Team

Boys Lacrosse
- 2012 Section 3 Champions and League Title
- 2011 Section 3 Runners up and League Title
- 2012 All American Honor Austin Hope
- 2013 7 All League Honors
- 2012 10 All League Honors
- 2011 8 All League Honors

Wrestling
- League Champions
- Section III Runner Up
- Liverpool Record 9 qualified for Sectionals
- NYS Scholar Athlete Team
- Section III Coach of the Year

Boys Soccer
- 17 Consecutive League Titles
- 8 League Championships
- 2 Regional Championships
- 2 State Finalist Teams
- 2 Sectional Championships
- 5 Sectional Finalist
- 4 All Americans Players
- 4 Professional Players
- 5 All-State Players
- 4 All-Regional Players

Girls Softball
- #7 Ranked Team in New York State
- 5 Section II Championships
- 6 League Championships
- 1 Regional Championship
- 13 Sectional Appearances
- 3 All-Section III Players

Girls Tennis
- 2 time League Champion since 2000.
- 35 players have completed in sectionals
- 28 All league players since 2000.

Girls Soccer
- 2013 5 First Team CNYCL Award winners
- 2013 4 2nd Team CNYCL Award winners
- 2013 2 All Section III All Stars
- 2013 2 All CNY Team
- 2013 1 All New York State AA 6th Team
2014-2015
Challenges and Considerations

Moody’s Investor’s Service

Standard & Poor’s Rating Service

- Credit Rating
- What Affects our Rating?
- Debt Service
- Fiscal Responsibility
Create a Multi-Year Budget

- Adjust for Enrollment and Student Needs/Program
- Right-Size for Appropriate Distribution of Services
- Work within the Tax Cap
- Re-Imagine How to Use Existing Resources
- Utilize Advocacy Tactics to Engage Albany
Considerations

- Utilize Strategic Plan Model
- Plan for Redistricting
- Governor’s Tax Cap
- Labor Agreement Obligations
- Use of Fund Balance to Balance the Budget
- Look to the Future - Multi-Year Budget Plan
GOALS - Focus Areas

Goal #1: Increasing Student Achievement
Goal #2: Effective Educator & Effective Leader
Goal #3: Effective Stewardship of Resources
Goal #4: Preparing Students for College & Career
Goal #5: Improved Relationships/Communication
Goal #6: Increased Accountability & Transparency
BUDGET - Estimated Expenditures % by Category

- Inst. Salaries: 37.5%
- Non-Inst. Salaries: 11.4%
- Employ. Benefits: 29.9%
- Contractual
- Special Items
- Supplies
- Tuition
- Textbooks
- BOCES Services
- Equipment
- Debt Service
- Transfers
## 2014-15 Budget Proposal

### Estimated Appropriations

<table>
<thead>
<tr>
<th>Description</th>
<th>% of Budget</th>
<th>Total $ of Budget</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional Salaries</td>
<td>37.5%</td>
<td>$52,050,410</td>
<td>2.71%</td>
</tr>
<tr>
<td>Non-Instructional Salaries</td>
<td>11.4%</td>
<td>$15,786,120</td>
<td>5.40%</td>
</tr>
<tr>
<td>Equipment</td>
<td>0.3%</td>
<td>$415,104</td>
<td>0.00%</td>
</tr>
<tr>
<td>Contractual</td>
<td>3.8%</td>
<td>$5,256,414</td>
<td>-6.14%</td>
</tr>
<tr>
<td>Special Items</td>
<td>0.3%</td>
<td>$475,858</td>
<td>7.55%</td>
</tr>
<tr>
<td>Supplies</td>
<td>2.1%</td>
<td>$2,875,343</td>
<td>-0.37%</td>
</tr>
<tr>
<td>Tuition</td>
<td>0.6%</td>
<td>$766,000</td>
<td>19.69%</td>
</tr>
<tr>
<td>Textbooks</td>
<td>0.3%</td>
<td>$441,827</td>
<td>-7.59%</td>
</tr>
<tr>
<td>Services from BOCES*</td>
<td>6.2%</td>
<td>$8,609,334</td>
<td>13.93%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>29.9%</td>
<td>$41,456,316</td>
<td>0.80%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>7.4%</td>
<td>$10,220,163</td>
<td>-4.40%</td>
</tr>
<tr>
<td>Transfers &amp; Fund Balance</td>
<td>0.2%</td>
<td>$288,500</td>
<td>0.00%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
<td>$138,641,389</td>
<td>2.11%</td>
</tr>
</tbody>
</table>
## Budget: Current Year vs. Proposed

### Estimated Appropriations

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Instructional Salaries</td>
<td>$50,676,967</td>
<td>$52,050,410</td>
<td>$1,373,443</td>
</tr>
<tr>
<td>Non-Instructional Salaries</td>
<td>$14,977,419</td>
<td>$15,786,120</td>
<td>$808,701</td>
</tr>
<tr>
<td>Equipment</td>
<td>$415,104</td>
<td>$415,104</td>
<td>0</td>
</tr>
<tr>
<td>Contractual</td>
<td>$5,600,413</td>
<td>$5,256,414</td>
<td>-$343,999</td>
</tr>
<tr>
<td>Special Items</td>
<td>$442,436</td>
<td>$475,858</td>
<td>$33,422</td>
</tr>
<tr>
<td>Supplies</td>
<td>$2,886,053</td>
<td>$2,875,343</td>
<td>-$10,710</td>
</tr>
<tr>
<td>Tuition</td>
<td>$640,000</td>
<td>$766,000</td>
<td>$126,000</td>
</tr>
<tr>
<td>Textbooks</td>
<td>$478,117</td>
<td>$441,827</td>
<td>-$36,290</td>
</tr>
<tr>
<td>Services from BOCES*</td>
<td>$7,556,846</td>
<td>$8,609,334</td>
<td>$1,052,488</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>$41,128,193</td>
<td>$41,456,316</td>
<td>$328,123</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$10,690,978</td>
<td>$10,220,163</td>
<td>-$470,815</td>
</tr>
<tr>
<td>Transfers</td>
<td>$288,500</td>
<td>$288,500</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$135,781,026</strong></td>
<td><strong>$138,641,389</strong></td>
<td><strong>$2,860,363</strong></td>
</tr>
</tbody>
</table>

* Prior to BOCES Aid
Estimated Revenue: $138,641,389

State Aid

Local Share

Yearly Revenue


$0 $25,000,000 $50,000,000 $75,000,000 $100,000,000 $125,000,000 $150,000,000 $175,000,000 $200,000,000 $225,000,000 $250,000,000 $275,000,000
Budget: Estimated Revenues % by Category

- Real Property Taxes: 56.2%
- State Aid: 38.4%
- PILOTS: 1.1%
- Sale of Property
- Use of Property
- Charges for Services
- County Sales Tax
- Medicaid Aid
- Transfers
- Total Misc.
- Fund Balance
## 2014-15 Budget Proposal

### Estimated Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>% of Budget</th>
<th>Total $ of Budget</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property Taxes</td>
<td>56.2%</td>
<td>$77,944,576</td>
<td>2.14%</td>
</tr>
<tr>
<td>Payments in Lieu of Taxes</td>
<td>1.1%</td>
<td>$1,454,588</td>
<td>9.53%</td>
</tr>
<tr>
<td>Sales Tax Dist. by the County</td>
<td>0.3%</td>
<td>$429,076</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total Charges for Services</td>
<td>0.2%</td>
<td>$242,530</td>
<td>13.76%</td>
</tr>
<tr>
<td>Total Use of Property</td>
<td>0.1%</td>
<td>$199,800</td>
<td>-26.76%</td>
</tr>
<tr>
<td>Total Sale of Property</td>
<td>0.0%</td>
<td>$21,550</td>
<td>0.00%</td>
</tr>
<tr>
<td>Total Miscellaneous</td>
<td>0.5%</td>
<td>$700,500</td>
<td>6.86%</td>
</tr>
<tr>
<td>Total State Aid</td>
<td>38.4%</td>
<td>$53,270,751</td>
<td>4.55%</td>
</tr>
<tr>
<td>Federal Medicaid Aid</td>
<td>0.2%</td>
<td>$225,000</td>
<td>0.00%</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>0.0%</td>
<td>$50,000</td>
<td>-85.25%</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>3.0%</td>
<td>$4,103,018</td>
<td>-18.46%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>100%</td>
<td>$138,641,389</td>
<td>2.11%</td>
</tr>
</tbody>
</table>
## Budget: Current Year vs. Proposed

### Estimated Revenues

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Property Taxes</td>
<td>$76,310,421</td>
<td>$77,944,576</td>
<td>$1,634,155</td>
</tr>
<tr>
<td>Payments in Lieu of Taxes</td>
<td>$1,328,000</td>
<td>$1,454,588</td>
<td>$126,588</td>
</tr>
<tr>
<td>Sales Tax Dist. by County</td>
<td>$429,076</td>
<td>$429,076</td>
<td>$0</td>
</tr>
<tr>
<td>Total Charges for Services</td>
<td>$213,186</td>
<td>$242,530</td>
<td>$29,344</td>
</tr>
<tr>
<td>Total Use of Property</td>
<td>$272,786</td>
<td>$199,800</td>
<td>-$72,986</td>
</tr>
<tr>
<td>Total Sale of Property</td>
<td>$21,550</td>
<td>$21,550</td>
<td>$0</td>
</tr>
<tr>
<td>Total Miscellaneous</td>
<td>$655,500</td>
<td>$700,500</td>
<td>$45,000</td>
</tr>
<tr>
<td>Total State Aid</td>
<td>$50,954,443</td>
<td>$53,270,751</td>
<td>$2,316,308</td>
</tr>
<tr>
<td>Federal Medicaid Aid</td>
<td>$225,000</td>
<td>$225,000</td>
<td>$0</td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>$338,873</td>
<td>$50,000</td>
<td>-$288,873</td>
</tr>
<tr>
<td>Fund Balance</td>
<td>$5,032,191</td>
<td>$4,103,018</td>
<td>-$929,173</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$135,781,026</td>
<td>$138,641,389</td>
<td>$2,860,363</td>
</tr>
</tbody>
</table>
The Tax Cap Impact for Liverpool

**Prior Year Tax Levy** . . . . . . . $76,310,421

Tax Base Growth Factor (Supplied by Dept. of Tax & Finance) $76,447,780

Prior Year PILOT Receivables (+) $1,328,000

Prior Year Exemptions (Capital Levy, Court Orders) (-) $2,178,187

**Adjusted Prior Year Tax Levy** . . . . . . . $75,597,593

Allowable Growth Factor *(Lesser of CPI or 2%)* $76,701,318

*Note: The calculations are based on the lesser of CPI (Consumer Price Index) or a 2% growth factor.*
The Tax Cap Impact for Liverpool

(Previous Page) ............ $76,701,318

2014-2015 PILOTs Receivables
(-) $1,454,588

Available Carryover from 2013-2014

0

Tax Levy Limit ............... $75,246,730

Coming School Year Exemptions (2014-2015)

Employees’ Retirement System (+) -

Teachers’ Retirement System (+) -

Capital Levy (+) $2,697,847

Maximum Allowable Levy (Estimated) $77,944,577

2.1415%
## Estimated Tax Levy

<table>
<thead>
<tr>
<th></th>
<th>2013-14 Actual Property Tax Levy</th>
<th>2014-15 Estimated Property Tax Levy</th>
<th>Difference</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$ 76,310,421</td>
<td>$ 77,944,576</td>
<td>$1,634,155</td>
<td>2.1415%</td>
</tr>
</tbody>
</table>

---

23

23
## 2014-15 Budget Proposal

<table>
<thead>
<tr>
<th></th>
<th>Actual</th>
<th>Proposed</th>
<th>Proposed Change</th>
<th>% Ch.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2013-14</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriations</td>
<td>$135,781,026</td>
<td>$138,641,389</td>
<td>$2,860,363</td>
<td>2.11%</td>
</tr>
<tr>
<td>Revenues &amp; Fund Balance</td>
<td>$59,470,605</td>
<td>$60,696,813</td>
<td>$1,226,208</td>
<td>2.06%</td>
</tr>
<tr>
<td>Tax Levy</td>
<td>$76,310,421</td>
<td>$77,944,576</td>
<td>$1,634,155</td>
<td>2.1415%</td>
</tr>
</tbody>
</table>
## Gap Elimination Adjustment

### G.E.A. “Take-Away” Process

<table>
<thead>
<tr>
<th>School Year</th>
<th>Total</th>
<th>Cumulative Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010-2011</td>
<td>$9,936,712</td>
<td>$9,936,712</td>
</tr>
<tr>
<td>2011-2012</td>
<td>$10,333,341</td>
<td>$20,270,053</td>
</tr>
<tr>
<td>2012-2013</td>
<td>$9,070,615</td>
<td>$29,340,668</td>
</tr>
<tr>
<td>2013-2014</td>
<td>$7,983,365</td>
<td>$37,324,033</td>
</tr>
</tbody>
</table>

**2014-2015:** $6,311,711 **Cumulative Total:** $43,635,744

*Restoration of: $1,671,654*
### 2014-15 Estimated Tax Rates

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salina</td>
<td>$25.99</td>
<td>$26.55</td>
<td>2.14%</td>
</tr>
<tr>
<td>Clay</td>
<td>$597.77</td>
<td>$610.57</td>
<td>2.14%</td>
</tr>
</tbody>
</table>
2014-15 Estimated Tax Increase

For a
$100,000  Assessed Value

$ 56.00  Salina & Clay
Proposition #1
2014-15 School Budget

Shall the budget to meet the estimated expenditures of the Liverpool Central School District for the fiscal year ending June 30, 2015 in the amount of $138,641,389 be approved.
Proposition #2
School Bus & Vehicle Purchase

Shall the Board of Education of the Liverpool Central School District be authorized to purchase: seven 66-passenger school buses, one small school bus with wheelchair station and air-conditioning, one 30-passenger school bus with air conditioning. Two one-ton pick-up trucks with v-plow. One ton cargo van with glass rack for a total combined maximum estimated expenditure of $1,075,194.
Liverpool Facts

Current Enrollment:
- Elementary: 3,867
- Middle School: 1,105
- High School: 2,261
- Out of District: 131
- TOTAL: 7,364

Cost per Pupil: (Data obtained from the NYS Report Card 2013)
- General Education: $9,714 (NYS Average: $11,615)
- Special Education: $20,719 (NYS Average: $30,207)
- District Average: $17,705 (NYS Average: $20,906)

Socio-Economic Status:
- Free & Reduced Price Lunch: 31.65%

Special Education Identification Rate:
- Liverpool CSD: 15.6%
- Similar Districts: 12.1%
- NYS Average: 13.1%
Important Perspective

In order to present a budget that is responsible to all stakeholders, prudent, and focuses on students . . . we must continue to improve our:

- Communication
- Collaboration
- Consistency
- Unification
- Trust
District Communications

Liverpool Central School District

Vote
Tuesday, May 20
6 a.m. to 9 p.m.
Liverpool High
School Gym

What’s inside....
Message from the Board President Pg. 2
Three Part Budget Summary Pg. 3-4
Budget Revenue Pg. 5
Bus Purchase Proposition Pg. 6
Board of Education Candidates Pg. 6-8
Polling Place & Voting Information Pg. 9
Property Tax Exemption Info Pg. 8

Proposed Budget: $138,641,389
Percent Change: 2.11%

Three Part Budget Summary*

<table>
<thead>
<tr>
<th>Program Component</th>
<th>Budget 2013-14</th>
<th>Budget 2014-15</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration &amp; Improvement</td>
<td>$320,016</td>
<td>$315,017</td>
<td>0.62%</td>
</tr>
<tr>
<td>Regular School</td>
<td>$36,327,045</td>
<td>$37,119,669</td>
<td>2.25%</td>
</tr>
<tr>
<td>Special Schools</td>
<td>$14,246,063</td>
<td>$14,907,314</td>
<td>4.66%</td>
</tr>
<tr>
<td>Instructional Media</td>
<td>$4,187,946</td>
<td>$4,134,765</td>
<td>0.19%</td>
</tr>
<tr>
<td>Pupil Services</td>
<td>$5,286,791</td>
<td>$5,690,545</td>
<td>7.63%</td>
</tr>
<tr>
<td>Pupil Transportation</td>
<td>$3,431,661</td>
<td>$3,846,088</td>
<td>7.12%</td>
</tr>
<tr>
<td>Program Component TOTAL</td>
<td>$106,081,884</td>
<td>$113,400,687</td>
<td>3.40%</td>
</tr>
</tbody>
</table>

*According to statewide regulations, the district must provide a budget summary showing three components: administrative, program and capital.

Liverpool Central School District
May 8, 2014
2014-15 Budget Vote

When: Tuesday, May 20th

Where: Liverpool High School

Time: 6:00am - 9:00pm

Absentee Ballots are to be returned to the Office of the Superintendent by 5:00pm on the day of the Vote.
Liverpool Central School District
Vote Tuesday May 20th

Questions?