



A Comprehensive Approach to Budget Development

**Public Forum – January 17, 2018
6:00pm Board of Education Room**

Proposed Capital Project 2018 Vote Timeline

- January 26, 2018 In-service Day
 - Faculty Meetings
- Silver Liner Newsletter –special edition
 - Architects to visit
- Share information with groups within the community

Foundational Principles

- **Continue to meet present needs and goals with a long-range vision**
- **Adherence to legal and contractual obligations**
- **Transparent process involving all stakeholders**
- **A comprehensive, disciplined, and proactive approach**
- **Maintain focus on the preservation of quality program and services**
- **Review and analyze the continued implications of Tax Cap/Tax Freeze legislation**

The State of NYS and Education

- **Governor's Update – just received budget proposals late yesterday**
- **Common Core – Next Generation Standards**
- **Assessment Recommendations – Computer Based Testing, Middle Level testing**
- **APPR (d) – in effect for one more years**
- **Community School Aid consideration**

Forum Agenda:

- Two Sides of Budget (Expenditure and Revenue)
 - Considerations for the Expenditure Budget
 - Revenues and Reserves
- NYS Aid Projections
- Tax Levy Limit Estimate
- Other Areas of Consideration

Expenditure Side of Budget

- **Contractual Increases**
- **Expenditure Impacts we can't control**
 - **Benefits, ERS, TRS, Health care premiums, Utilities, Special Education costs**
- **Continue to review programming and staffing needs**
 - **Develop priority list**
 - **AIS, RTI, Tech, Summer Programs, TOSA**

Decision Making Process

- **Make decisions (within our control) which ensure continued alignment of the Board of Education Goals / Vision to support the District's CDEP/CSEP plans.**

2018-2019 Budgetary Considerations

➤ Curriculum and Development

- American Reading Company – IRLA support

- RTI support

- Strategically review Professional Development beyond CEC (example- Character Ed and Engaging Families)

➤ Elementary/Middle/High School

- Considering Instructional Program Needs

- Before and/or after school programming

➤ Technology

- Consider 1:1 Program Integration in middle Elementary grades and Credit Recovery in MS/HS

- Maintaining our Technology Investment

Budgetary Considerations Continued

➤ Athletics

- **Maintain Athletic Trainer Program (presently exploring through a BOCES Co-ser)**
- **Fitness Center replacement cycle**
- **Maintaining athletic opportunities across all grade levels – shared services**

➤ Transportation

- **Continue Fleet Replacement Cycle at three Large Buses and two small buses**

Budgetary Considerations Continued

- **Prepare for Upcoming Capital Project vote date of March 20, 2018**

- **Capital Expenditures**
 - **Utilize Fund Balance to Reduce Borrowing Costs**
 - **Utilize Capital Reserves for upcoming project to reduce initial borrowing**
 - **2017 Capital Outlay \$100,000 project – replace or fix Elementary elevator**
 - **Continue with Capital Outlay projects into the future**

2018-2019 Revenue Budget Factors

- **Local Tax Levy**
 - **Subject to Tax Cap/Tax Freeze Legislation**
- **NY State Aid**
- **NYS Native American Aid**
 - **Can be Unpredictable**
- **Federal Aid (new President implications)**
 - **Title and IDEA Grants**
 - **Impact Aid**
 - **Federal Discretionary Budget**
- **District Reserves**

Native American Aid

Revenue	Budgeted	Actual	Difference
2011-12 Tuition	\$525,000	\$1,642,824	\$1,117,824
2012-13 Tuition	\$525,000	\$362,395	(\$162,605)
2013-14 Tuition	\$550,000	\$940,197	\$390,197
2014-15 Tuition	\$617,052	\$1,037,537	\$420,485
2015-16 Tuition	\$950,114	\$991,281	\$41,167
2016-17 Tuition	\$998,753	TBD	TBD
2011-12 Transportation	\$110,000	\$170,000	\$60,000
2012-13 Transportation	\$112,229	\$159,591	\$47,362
2013-14 Transportation	\$134,558	\$187,853	\$53,295
2014-15 Transportation	\$169,915	\$118,934	(\$50,981)
2015-16 Transportation	\$196,862	\$259,550	\$62,688
2016-17 Transportation	\$126,725	\$157,941	\$31,216

Title Grants

Revenue	Budget	Actual	Difference
2011-12 Title 1	\$297,752	\$246,348	(\$51,404)
2012-13 Title 1	\$266,113	\$260,335	(\$5,778)
2013-14 Title 1	\$244,108	\$237,403	(\$6,705)
2014-15 Title 1	\$442,937	\$434,993	(\$7,944)
2015-16 Title 1	\$463,766	\$459,899	(\$6,867)
2016-17 Title 1	\$456,212	\$428,556	(\$27,656)
2011-12 - Others	\$864,498	\$811,627	(\$52,871)
2012-13 – Others	\$557,829	\$552,240	(\$5,589)
2013-14 – Others	\$561,491	\$509,890	(\$61,601)
2014-15 – Others	\$797,095	\$747,073	(\$32,302)
2015-16 – Others	\$835,567	\$814,734	(\$20,833)
2016-17 – Others	\$1,012,562	\$958,175	(\$54,387)

State Aid – Executive to Legislative Run

State Aid Year	Executive Increase	Legislative Increase	Difference
2012-2013	\$188,237	\$417,801	\$229,564
2013-2014	\$208,665	\$541,687	\$333,022
2014-2015	\$380,531	\$710,080	\$329,549
2015-2016	\$235,219	\$236,356	\$1,137
2016-2017	\$892,161	\$1,073,322	\$181,161
2017-2018	\$431,520	\$763,924	\$332,404
2018-2019	(\$120,764)	TBD	TBD

Note: Increases are without building bid

2018-2019 Governor's Proposed Budget

Aid Category	2017-18	2018-19	Change	% Change
Foundation Aid	\$9,712,075	TBD	TBD	TBD
Expense-Based Aids	\$4,857,706	TBD	TBD	TBD
Other Aids	\$226,527	TBD	TBD	TBD
TOTAL AID	\$14,796,308	TBD	TBD	TBD
Total Aid w/o Building Aids	\$12,749,007	TBD	TBD	TBD

Community Schools Set-Aside, if any:

Continuing 2017-18 Community Schools Set-Aside:	\$68,538
<u>2018-19 Additional Community Schools Set-Aside:</u>	<u>\$0</u>
Total 2018-19 Community Schools Set-Aside:	\$68,538

Foundation Aid:

Proposed 2018-19 Foundation Aid:	\$TBD
<u>Full Phase-in Foundation Aid:</u>	<u>\$12,058,616</u>
Amount Under-funded:	(\$2,346,541)

Tax Levy Limit

Tax Year	Prior Year Levy	2% Levy	Allowable Levy Limit	Allowable Levy Limit % Inc	Actual Levy	Actual Levy % Inc
2013-2014	\$5,512,849	\$5,623,106	\$5,880,201	6.67%	\$5,661,824	2.7%
2014-2015	\$5,661,824	\$5,775,060	\$5,817,850	2.76%	\$5,777,850	2.05%
2015-2016	\$5,777,850	\$5,893,407	\$5,933,891	2.70%	\$5,893,985	2.01%
2016-2017	\$5,893,985	\$6,011,865	\$5,975,199	1.38%	\$5,975,199	1.38%
2017-2018	\$5,975,199	\$6,094,703	\$6,063,494	1.47%	\$6,034,951	1.00%

Tax Levy Limit Before Adjustments and Exclusions

Tax Levy for 2017-2018

\$6,034,951

Amount that can be raised

Total Adjusted Levy Limit before exclusions

\$6,189,284

\$154,333 2.56%

Tax Base Growth Factor: 1.0008

Allowable Levy Growth Factor (Based on CPI): 1.02 - Tentative

plus Tax Levy necessary for pension contribution expenditures in excess of 2%

ERS 15.3% ->14.9%

0

TRS 9.8%->11%

0

Capital Outlay

0

Total Exclusions

0

LEVY INCREASE Includes Exclusions

2018-2019 Maximum Allowable Levy

\$6,189,284

\$ 154,333 2.56%

Items to Consider:

➤ Federal Impact Aid

➤ District Application

➤ FY2016 – Partially Received

➤ FY2017 – Partially Received

➤ FY2018 – Partially Received

➤ FY2019 – Will be filed by 1/31/18

➤ Appropriation of Reserves

➤ Determine amount appropriated for purpose of reducing tax levy and/or meeting Expenditure Budget

➤ Consider Future Use of Reserves

Long Range Plans

- 5 Year Long-range Budget Plan
 - BOE vested in future solvency
 - Financial and academic programs
- 10 Year Long-range Reserve Plan
 - Recommendations for Use in 2018-2019
 - Planning for avoiding future funding cliffs

Focused Budget Discussions:

- January 13, 2018 – Board of Education Saturday Workshop
- January 17, 2018– Staff Forum
- January 17, 2018– Public Forum
- March 10, 2018 – Saturday Workshop with Board of Ed
 - Focus on Instructional Expenditure Budgets
 - Revenue Budget and Long-Range Planning
- April 10, 2018– Budget Adoption

Important Dates:

- May 8th – Official Public Hearing and Budget Presentation
- May 15th – Budget Vote and Election
 - 1:00 – 9:00 p.m. in the High School Lobby

Questions?