



2016-2017 Budget Discussion

March 17, 2016

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Agenda



- ✓ Budget Calendar
- ✓ Budget Challenges and Variables
- ✓ Budget Update 3rd Draft
- ✓ Possible Budget Reductions (if needed)
- ✓ Planned Use of Reserves and Fund Balance
- ✓ Priority Investments (if funding is available)
- ✓ Tax Levy History
- ✓ Discussion



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Budget Calendar



March 31	Special Budget Forum & Meeting (Discussion 3/17/16 Draft)
April 7	Board Meeting (4/7/16 Budget Draft) and Budget Adoption
April 14	Special Board Meeting for Budget Adoption (if not adopted April 7)
May 5	Budget Hearing
May 6	Budget Newsletter Mailing
May 17	Budget Vote



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2016-17 Budget Challenges

State-aid allocations not finalized:

- Governor's proposal – \$1.1 billion increase
- Assembly – Governor's proposal PLUS \$1.1 billion
- Senate – Governor's proposal PLUS \$900 million

Charter schools

- KIPP expansion -- \$1.5 million for 2016-17 (included in budget draft)
- Brighter Choice proposed expansion – \$1.5 million-\$2 million (status pending Regents decision; not included in budget draft)

Minimum wage may increase to \$15 or be phased-in

- Budget impact could be \$190,000-\$820,000

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Changes since Budget Update 3/3/16

Expenditure Adjustments from 3/3/16 to 3/17/16 Budget Draft

Description	Dollar Impact	Tax Levy Impact
Reductions:		
Salary and Benefits (due to staff transition)	(58,972)	-0.05%
DCIP (District Comprehensive Improvement Plan)	(48,976)	-0.04%
Summer School (grants will pick up middle school level)	(95,496)	-0.08%
Transportation Private Contract Services	(61,102)	-0.05%
Elementary Education (.8 net of no 6th gr at WHMS)	(65,991)	-0.06%
Instructional Coach	(78,440)	-0.07%
Home School Coordinator (ALC added Asst. Prin.)	(79,491)	-0.07%
Teaching Assistant (district-wide reduction)	(46,667)	-0.04%
Extended Day Program (at Hackett)	(214,104)	-0.19%

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Changes since Budget Update 3/3/16

Expenditure Adjustments from 3/3/16 to 3/17/16 Budget Draft

Description	Dollar Impact	Tax Levy Impact
Additions:		
Social Studies Teacher (high school)	78,440	0.07%
Increase Ombudsman to 12 days per month	32,200	0.03%
Music .6 (middle school level)	53,543	0.05%
Art .2 (middle school level)	12,448	0.01%
PBIS Coordinator (increase from .5 to 1 FTE)	31,120	0.03%
High School Conversion to Title I School	331,500	0.29%
Total	\$ (209,988)	-0.18%

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Budget Update 3/17/16



Summary (Totals)

Reconciliation from 3/3/16 Budget Update to 3/17/16 Budget Draft	2015-16 Budget	2016-17 Budget	Dollar Change	Percent Change	Change in Tax Levy
Revenues	\$223,971,782	\$ 228,205,036	\$4,233,254	1.89%	
Expenses	223,971,782	230,339,628	6,367,846	2.84%	
Projected Deficit	-	\$ 2,134,592			1.87%

Note: The tax levy needed to close the budget draft at this point in time is 1.87% .



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Contingency Planning (1 of 3) Presented 3/17/2016

In the event that we do not receive additional state aid and/or the tax levy is not increased to balance the 2016-17 budget, non-mandated programs and activities will have to be reviewed to obtain reductions in expenditures. These reductions are not recommended at this time.

The budget deficit at this time is \$2.1 million before any contingencies for possible charter school expansion and changes to minimum wage. Neither of these items has been finalized or approved at the state level. We will continue to carefully monitor both of these issues.



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Contingency Planning (2 of 3)

Presented 3/17/2016

(The following items are listed alphabetically.)

Non-Mandated Programs for Contingency Planning Only

Item			
#	Description	FTEs	Dollars
1	Afterschool (non-grant portion)		\$ 243,600
2	Afterschool extended to summer		80,960
3	Athletics and interscholastic sports		300,000
4	BOE program reviews (any reductions, eliminations)		
5	College and careers	2	156,880
6	Elementary swim program (grade 2)		25,000
7	Hall monitors	2	123,750
8	Instructional coaches (13 remaining)	6	470,640

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Contingency Planning (3 of 3)

Presented 3/17/2016

(The following items are listed alphabetically.)

Non-Mandated Programs for Contingency Planning Only

Item			
#	Description	FTEs	Dollars
9	Operations and maintenance	2	119,900
10	Reading/AIS teachers secondary (52 remaining)	2	156,880
11	Sage Scholars' Institute (119 students)		55,000
12	SAT/ACT		30,000
13	Siena Urban Scholars Program (60 students)		30,000
14	Social, emotional supports	2	156,880
15	Summer school music		10,000
16	Truancy Program		70,000
	Total	16	\$ 2,029,490

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2016-17 Budget Planned Use of Reserves and Fund Balance

Planned Use of Resources	2015-16 Budget	2016-17 Budget
Fund Balance	\$ 3,295,000	\$ 4,000,000
Debt Reserve	800,000	800,000
Tax Certiorari Reserve	500,000	500,000
Employee Benefit Reserve	-	150,000
	4,595,000	5,450,000



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Priority Investment Proposal (1 of 2)

The Board requested that staff create one priority list from the identified needs contained in the following documents:

Administrative Additions under Consideration;
Grants Expiring;
and the *Enhanced Academic Plan*.

The priority investment proposal that follows represents items that were pulled from the documents mentioned above.



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Priority Investment Proposal (2 of 2)

Item #	Source	Item	Bldg./Dept.	Description	FTE	Amount	Tax Levy Impact
1	Acad. Plan	Behavior Specialist	District wide	To support social emotional health supports -OAG each	3.0	\$ 235,320	0.21%
2	Acad. Plan	Early Childhood Director	Pre-K	Director for Early Childhood Department (.3 GF request) (.7 Grant)	1.0	46,018	0.04%
3	Acad. Plan	Pre-K Contractual	Pre-K	Incremental increase, off site \$500, on-site and 3YO off-site \$250		150,000	0.13%
4	Acad. Plan	Psychologists	District wide	To support social emotional health supports -OAG each building to have 1.0 FTE; HS -3. FTE	2.5	196,100	0.17%
5	Acad. Plan	Social Worker	District wide	To support social emotional health supports -OAG each building to have 7.0-2.0 FTE	1.0	78,440	0.07%
6	Admin	Assistive Technology Specialist	Spec. Ed./Tech.	.5 FTE Special Ed IDEA/.5 FTE Technology	0.5	39,220	0.03%
7	Admin	CIO Position	District wide	Oversee all network infrastructure, devices, data, and assessments	1.0	173,600	0.15%
8	Admin	District Improvement Mgr.	District wide	Oversee Receivership, DCIP, SIPs	1.0	175,000	0.35%
9	Admin	Receivership	District wide	Continuation of Hackett program 4/1/17-6/30/17		400,000	0.08%
10	Grants	Math - AIS (recommended)	SIG Hackett	Continuation of support at Hackett	1.0	94,820	0.08%
11	Grants	Math - AIS (recommended)	SIG Hackett	Continuation of support at Hackett	1.0	69,686	0.06%
TOTAL						\$1,658,204	1.45%

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Tax Levy (1 of 2)

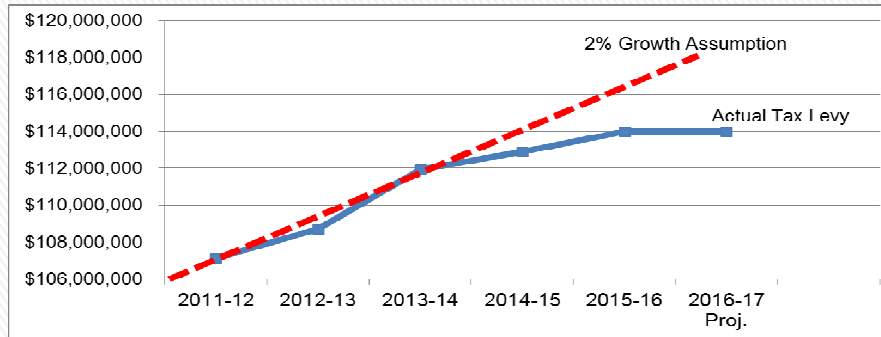
During the deepest recession since the Great Depression, which included the District's State aid being reduced by more than \$40 million (to balance the State budget), the District was able to maintain most of its programs and control tax-levy increases.

- »2011-12 0.00% no increase
- »2012-13 1.50% tax-levy increase
- »2013-14 2.95% tax-levy increase
- »2014-15 0.87% tax-levy increase
- »2015-16 0.97% tax-levy increase

The average increase in tax levy over the past five years has been **1.26%**. During this time, enrollment grew from 8,605 to 9,500, or 895 students.

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Tax Levy (2 of 2)



-For display purposes, the graph is using a 0% tax levy increase in 2016-17.

-The actual tax cap is 0% (rounded) in 2016-17. In the event that the district goes out for an increase in tax levy, then a 60% positive vote outcome would be required.

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Discussion

Discussion/Questions/Comments

Next Steps

- » March 31st Budget Forum
- » April 7th, possible budget adoption

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