



DRAFT

**SUBJECT TO CHANGE - STATE
BUDGET NOT FINALIZED**

**2017-2018
Budget Discussion
April 6, 2017**

William Hogan, Assistant Superintendent for Business Affairs



Agenda



- ✓ Budget calendar
- ✓ 2017-18 financial plan
- ✓ Budget update
- ✓ Investments in Programming
 - ✓ Community Schools
 - ✓ Enhanced Academic Plan
 - ✓ ALC Redesign
- ✓ Reserves and fund balance
- ✓ Tax levy history
- ✓ Discussion

Budget Calendar



April 6	Board Meeting and Budget Adoption (3 rd Budget Draft)
April 12	Special Board Meeting for Budget Adoption (if not adopted on April 6 th)
TBD	Numerous Community Forums
May 4	Budget Hearing
May 5	Budget Newsletter Mailing
May 16	Budget Vote Day

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The Financial Plan

Pending the final passage of the 2017-18 State-aid proposal, staff moved forward with finalizing its recommendations for the District's 2017-18 financial plan.

Priorities were as follows:

1. make final adjustments to the base budget;
2. address growing enrollment at the middle school level by creating an interim middle school at 50 N. Lark Street;
3. Year 2 phase-in and expansion of Community Schools programming;
4. Year 2 phase-in and expansion of the Enhanced Academic Plan;
5. begin implementation of the re-design of the ALC program.

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Budget Update as of 4/6/17

Revenue Adjustments from 3/16/17 to 4/6/17 Budget Draft

Description	Dollar Impact	Tax Levy Impact
Reductions:		
Other State Aid (charter school tuition off-set)	(203,000)	-0.18%
Additions:		
Medicaid Assistance	250,000	0.22%
Rebates/Refunds/Tax on Consumer Utilities	412,000	0.36%
Fund Balance	150,000	0.13%
Total	\$ 609,000	0.53%

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Budget Update as of 4/6/17

Expenditure Adjustments from 3/16/17 to 4/6/17 Budget Draft

Description	Dollar Impact	Tax Levy Impact
Reductions:		
Salary and Benefits (due to staff transition)	(57,239)	-0.05%
Additions:		
AVID program (additional .4 FTE)	24,495	0.02%
Legal Expenses	57,000	0.05%
Interscholastic Athletics	23,600	0.02%
Total	\$ 47,856	0.04%

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Budget Update as of 4/6/17

Reconciliation from 3/16/17 Budget Update to 4/6/17 Budget Draft	2016-17 Budget	2017-18 Budget	Dollar Change	Percent Change	Change in Tax Levy
Revenues	\$ 234,053,915	\$ 237,782,547	\$ 3,728,632	1.59%	
Expenses	234,053,915	237,820,660	3,766,745	1.61%	
Projected Deficit	-	\$ 38,113			0.03%

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Planned Use of Community Schools Funding

Proposed Community Schools Investment Allocations	Dollar Increase
Implementation of CS Model in Five Priority Schools and ALC	\$ 2,104,045
Investment in Newcomer Program to Address Mandate	398,700
50 N. Lark Street Middle School (social/emotional/student supports)	328,000
Investment in Academic Plan (Pre-k, social/emotional/student supports)	467,000
Total Community Schools Funding	\$ 3,297,745

Priority Schools in this model: Arbor Hill, Giffen, TOAST, SPA, and SAA.

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Other Priority Items

Potential Priority Add-Ins	Dollar Increase	Tax Levy Escalation for Add-In's	Cumulative Tax Levy Inc.
Projected Deficit from the Base Budget (04-06-2017)	\$ 38,113	0.03%	0.03%
Add: N. Lark Additional Staffing	1,021,000	0.90%	0.93%
Add: Academic Plan (Phase II Option C)	821,600	0.72%	1.65%
Add: Alternative Education Redesign (Option B)	229,600	0.20%	1.85%
Total Tax Levy Needed to Include "Add-Ins"	\$ 2,110,313	1.85%	

All the items above are highly recommended. In the event that financial resources cannot support all programs, staff is recommending the programs be prioritized in the order above.

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Enhanced Academic Plan (1 of 4)

THEME	Pre-K-2 Literacy			
Item	Building	Description	FTE	Amount
Pre-K Contractual	Districtwide	Incremental increase, all sites, both on and off-site, and 3 year old program will receive a \$250 per pupil increase. COMMUNITY SCHOOLS FUNDING	-	180,000
Teacher Assistant	DCS, ASH	Second wave of trained teacher assistants in K-2 classrooms	2.0	96,400
Elementary STEM Instructional Supervisor	Districtwide	Elementary Supervisor has responsibility to all four core content areas. A supervisor dedicated to the STEM areas will allow lift to math and Science and release of responsibility in these areas for the current supervisor to focus on elementary literacy.		
Reading Teacher	ASH, Giffen	Based on "far below" NWEA data -enrollment and student to teacher ratio	2.0	164,000

KEY

COMMUNITY SCHOOLS FUNDING
GENERAL FUND
NOT BEING IMPLEMENTED

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Enhanced Academic Plan (2 of 4)

THEME		Social -Emotional K-12		
Item	Building	Description	FTE	Amount
Behavior Specialist	SAA	Social emotional health supports - follow our plan developed as a result of AG's report. COMMUNITY SCHOOLS FUNDING	1.0	82,000
Behavior Specialist	Districtwide	Social Emotional Health supports - follow our plan developed as a result of AG's Report. 1.0	1.0	82,000
Social Worker	Districtwide	Social emotional health supports - AHS 1.0, Ab .5 COMMUNITY SCHOOLS FUNDING	1.5	123,000
Psychologists		Social emotional health supports - 0.5 Bilingual, 0.5 Out of District	1.0	82,000
Psychologists	Districtwide	To support social emotional health supports - 1 AHS COMMUNITY SCHOOLS FUNDING	1.0	82,000

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Enhanced Academic Plan (3 of 4)

THEME		College and Career		
Item	Building	Description	FTE	Amount
AVID	AHS, 3 MSs, NAA, DCS	Additional contractual expense to expand AVID to the new MS and DCS		6,000
AVID FTEs at HMS, Myers & Stipend at New MS	HMS, Myers & New MS	MOVED TO BASE BUDGET BECAUSE MAINTAINS PROGRAM. Maintain HMS & Myers AVID Electives. Use General Fund for .8 FTE at each site (no stipends available). Use 2 stipends at new MS for kick-off implementation at grade 6 (no funding implication)	1.6	
AVID Stipends	New MS, DCS	Site Coordinator Stipends	2.0	12,000
MS AIS Support	Myers	To align the program across the system, there is a need for three more providers at Myers MS. (2 Math, 1 ELA)	3.0	246,000
THEME		Safety and Security		
Item	Building	Description	FTE	Amount
Hall Monitors	DW/AHS	Late day/night supervision, metal detector coverage, peak/lunch support, growing enrollment (AHS)	1.0	52,800

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Enhanced Academic Plan (4 of 4)

THEME	Administrative Support			
Item	Building	Description	FTE	Amount
Assistant Principal	ASH (w/ HSC Differential)	Replace HSC with an Assistant Principal (600+ students)	1.0	48,400
		MOVED TO BASE BUDGET BECAUSE GRANT EXPIRED.		
Home School Coord.	SAA	Priority School - add HSC to provide support for Community Schools model/community connections.		
Testing Coordinator/Instructional Supervisor	DW	NYS 3-8 Computer based testing requires greater support to administrators and staff; ongoing testing coordination; and supervision of instructional Technology and Media Specialists departments.		
Fine Arts Coordination	DW	Upgrade 2 Chairs (.2 Music; 2 Art-TOSAs) to .4 Music & .4 Art		32,000
TOTAL				\$ 1,288,600
Community Schools		Overall Total of all Community Schools Funding Items		467,000
Total Option B		Proposed Option B General Fund after Community Schools Funding		\$ 821,600

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ALC Redesign

- Ensure equity in programming for students in grades 7-12
- Expand capacity to offer all mandated courses for students enrolled at the ALC.
- Expand capacity to provide elective course options for students
- Expand capacity to provide social-emotional support for students

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2017-18 Budget Planned Use of Reserves and Fund Balance

Projected Use of Resources	2016-17	2017-18
Appropriated Fund Balance	\$5,700,000	\$6,500,000
Debt Reserve	800,000	647,000
Tax Certiorari Reserve	500,000	0
Employee Benefit Reserve	150,000	0
Totals	\$7,150,000	\$7,147,000

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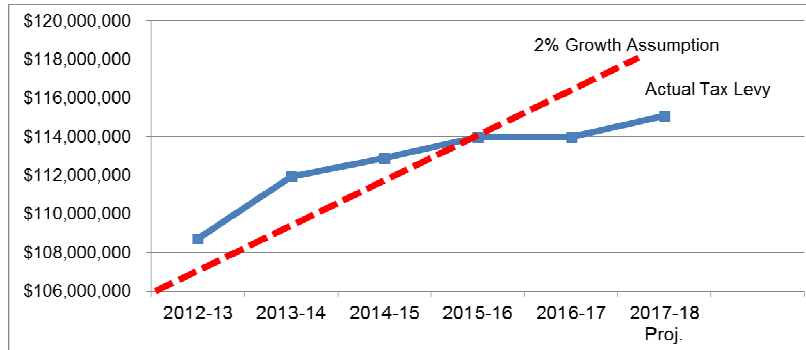
Recent Tax Levy History

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
2016-17	0.00% no increase

The average increase in tax levies over the past five years has been **1.26%**. During this time, enrollment grew from 8,605 to 9,630, or 1,025 students and the District implemented new mandates and growth in mandated services.

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CSDA Tax Levies Vs. 2% Growth Factor



-For display purposes, the graph is showing the projected tax levy increase in 2017-18 at the tax cap level of 0.96%.

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Discussion

Discussion/Questions/Comments

- ✓ Finalize the Investment Opportunities that will be included in the adopted 2017-18 budget
- ✓ Finalize the amount of Reserves and Fund Balance that will be used to subsidize the 2017-18 budget
- ✓ Finalize the tax levy based upon impact of choices
- ✓ Adoption of the 2017-18 budget

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