



Batavia City School District
2017-18 Budget Presentation
Take Care of BCSD!

Non-Mandated By NYS Required by Batavia Community

- ▶ Kindergarten
- ▶ K-12 Art Classes
- ▶ K-5 Music
- ▶ Instrumental Lessons starting in 3rd Grade
- ▶ Performing Ensembles
- ▶ School Plays/Musicals
- ▶ Counselors at JK and JAX



Non-Mandated By NYS Required by Batavia Community

- ▶ AP and College Credit Courses at BHS
- ▶ Interscholastic Athletics
- ▶ Extracurricular Clubs at each school
- ▶ College and Career Center
- ▶ Link Crew at BHS
- ▶ Small Class Sizes



Non-Mandated By NYS Required By Batavia Community

- ▶ Librarians at JK and JAX
- ▶ Teacher Aides
- ▶ Extended Day Wellness
- ▶ Junior Achievement
- ▶ ACE
- ▶ BMS Connect
- ▶ Universal Pre-Kindergarten (UPK)



Empowering Students

- ▶ District Graduation Rate: 87%
- ▶ BHS Graduation Rate: 90%
- ▶ District Completion Rate: 90%
- ▶ BHS Completion Rate: 95%
- ▶ BCSD named to AP Honor Roll
- ▶ 90% of BCSD Graduates enroll in college within the first two years after graduation



Serving the Children, Families and Community of Batavia

▶ Total Number of Teachers	252.4
▶ Teacher Aides/Clerical	124
▶ Maintenance Staff	39
▶ Assistant Principals	4
▶ Principals	4
▶ Central Administration	7
▶ IT	5
▶ Nutritional Services	23



Enhancements to Programs:

- “One-to-World” devices at JK and JAX
- Teacher Aides at JAX and JK
- Computer Teacher at BMS
- Custodian at JK
- Assistant Director of Facilities
- Security Aides at JAX and JK
- \$100,000 Capital Outlay Project



Tax Levy and Tax Cap

- ▶ Residents vote on the Expenditures and not the Tax Levy
- ▶ Tax Levy is the money needed to balance the budget after expenditures, revenue, and appropriated fund balance have been finalized
- ▶ School districts are affected by the Tax Cap Law (effective 2012-13), which uses a formula that creates each district's allowable Tax Levy
- ▶ BCSD's Tax Cap is 4.00% in 2017-18 with a 0.00% change in Tax Levy
 - 2014-15 Tax Cap was 3.08% and Tax Levy increase was 1.99%
 - 2015-16 Tax Cap was 3.07% and Tax Levy increase was 0.00%
 - 2016-17 Tax Cap was 1.48% and Tax Levy increase was 0.00%
- ▶ 6 year average actual Tax Levy increase is 0.66%;
 - average allowed under Tax Cap was 3.29%
 - (\$2,886,598 in total Tax Levy increases not taken or an average of \$481,100 a year less than allowed)



The Budget

- ▶ We are seeking a budget of \$49,870,585
- ▶ Increase in expenditures of 12.41% or \$5,504,146
 - Result of an accounting change per NYS Comptroller Audit
 - Offset primarily by increased revenue for Building Aid
- ▶ Tax Levy change of 0.0%
- ▶ Allowable Tax Cap of 4.00%
- ▶ The projected school tax for a home assessed at \$85,000 would be decreased by \$59.85. Tentative assessment figures have just been released but are subject to change.



The Budget: Summary

Budget

				%
	2016-17 (Adopted)	2017-18 (Adopted)	\$ Change	Change
	\$ 44,366,439.00	\$ 49,870,585.00	\$ 5,504,146.00	12.41%

Tax Levy

				%
	2016-17 (Adopted)	2017-18 (Adopted)	\$ Change	Change
	\$ 18,501,372.00	\$ 18,501,372.00	\$ 0.00	0.00%

Revenue

				%
	2016-17 (Adopted)	2017-18 (Adopted)	\$ Change	Change
	\$ 23,779,395.00	\$ 28,656,122.00	\$ 4,876,727.00	20.51%

The Budget: Summary

Fund Balance - Appropriated (Non Reserves)

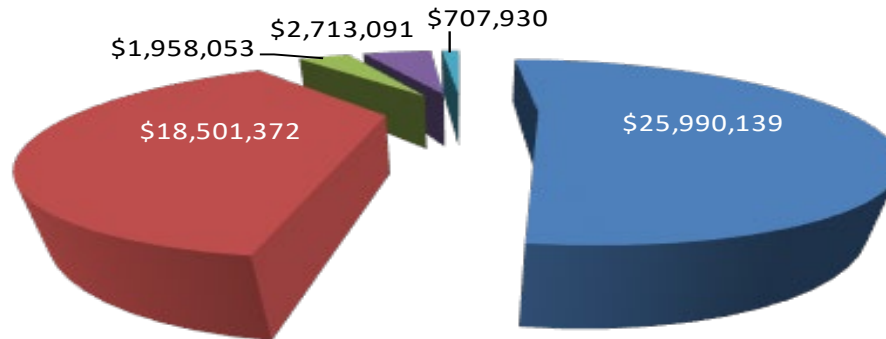
2016-17 (Adopted)	2017-18 (Adopted)	\$ Change	% Change
\$ 500,000.00	\$ 2,000,000.00	\$ 1,500,000.00	300.00%

Fund Balance - Appropriated (Reserves)

2016-17 (Adopted)	2017-18 (Adopted)	\$ Change	% Change
\$ 1,585,672.00	\$ 713,091.00	\$ (872,581.00)	(55.03)%

The Budget: Revenues

Adopted Budget Revenue 2017-2018



Revenue Sources:

INCOME SOURCE	Amount	% of Budget
State and Federal Aid	\$ 25,990,139	52.1 %
Tax Levy	\$ 18,501,372	37.1 %
Other Local Revenue	\$ 1,958,053	3.9 %
Appropriated Fund Balance	\$ 2,713,091	5.5 %
Other Local Tax-related Items	\$ 707,930	1.4 %
TOTALS	\$ 49,870,585	100.0 %

The Budget: Revenue Tax Levy

Batavia City School General Fund 15 Year Tax Levy History				
School Year		Tax Levy Amount	\$ Change in Levy	% Change In Levy
2017-18	%	18,501,372.00	\$ -	0.00000%
2016-17	%	18,501,372.00	\$ -	0.00000%
2015-16	%	18,501,372.00	\$ -	0.00000%
2014-15	%	18,501,372.00	\$ 360,996.00	1.99001%
2013-14		18,140,376.00	\$ -	0.00000%
2012-13	^	18,140,376.00	\$ 354,571.00	1.99356%
2011-12		17,785,805.00	\$ 706,170.00	4.13457%
2010-11		17,079,635.00	\$ 207,680.00	1.23092%
2009-10		16,871,955.00	\$ 128.00	0.00076%
2008-09		16,871,827.00	\$ (401,000.00)	-2.32157%
2007-08		17,272,827.00	\$ (39,379.00)	-0.22746%
2006-07		17,312,206.00	\$ 740,902.00	4.47099%
2005-06		16,571,304.00	\$ 876,489.00	5.58458%
2004-05		15,694,815.00	\$ 880,064.00	5.94046%
2003-04		14,814,751.00		
	3 year average		\$ -	0.00000%
	5 year average		\$ 72,199.20	0.39800%
	8 year average		\$ 203,677.13	1.16863%
	10 year average		\$ 122,854.50	0.70283%
	14 year average		\$ 263,330.07	1.62834%

^ First year of the NYS Tax Cap ("2%") law; Consolidation of Schools

*District is not responsible for Tax Assessments values and the Equalization Rate which are both used to calculate the Tax Rate and can fluctuate each year.

% Property Tax Freeze or Rebate Check issued directly to taxpayers from NYS as a result of District compliance with Tax Cap/Efficiency

The Budget: Revenues Tax Rate

Batavia City School 15 Year City Tax Rate History vs Tax Levy Change - CITY						
School Year		Tax Rate/Thousand of Assessed Valuation	\$ Change in Tax Rate	% Change In Tax Rate	% Change In Tax Levy	Allowed Tax Cap % Change
2017-18	%	21.541902	\$ (0.704008)	-3.16466%	0.00000%	4.00031%
2016-17	%	22.245910	\$ (0.778180)	-3.37985%	0.00000%	1.48440%
2015-16	%	23.024090	\$ 0.217409	0.95327%	0.00000%	3.07077%
2014-15	%	22.806681	\$ 0.670264	3.02788%	1.99001%	3.07697%
2013-14		22.136417	\$ (0.908945)	-3.94416%	0.00000%	5.51382%
2012-13	^	23.045362	\$ 0.155634	0.67993%	1.99356%	2.59302%
2011-12		22.889728	\$ 0.734549	3.31547%	4.13457%	
2010-11		22.155179	\$ (0.014120)	-0.06369%	1.23092%	
2009-10		22.169299	\$ (0.459078)	-2.02877%	0.00076%	
2008-09		22.628377	\$ (1.093966)	-4.61154%	-2.32157%	
2007-08		23.722343	\$ (0.721774)	-2.95275%	-0.22746%	
2006-07		24.444117	\$ 0.948206	4.03562%	4.47099%	
2005-06		23.495911	\$ (0.325891)	-1.36804%	5.58458%	
2004-05		23.821802	\$ 0.517063	2.21870%	5.94046%	
2003-04		23.304739				
3 year average			\$ (0.422)	-1.86375%	0.00000%	2.85183%
5 year average			\$ (0.301)	-1.30150%	0.39800%	3.42925%
8 year average			\$ (0.078)	-0.32198%	1.16863%	
10 year average			\$ (0.218)	-0.92161%	0.70283%	
14 year average			\$ (0.126)	-0.52018%	1.62834%	

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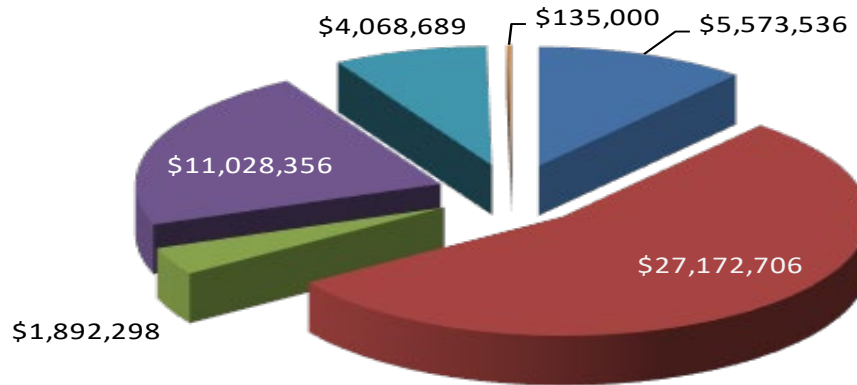
*District is not responsible for Tax Assessments values and the Equalization Rate which are both used to calculate the Tax Rate and can fluctuate each year.

Projected - Based on 0% increase in tax levy; NOT final and subject to change as Tax Assessments, Equalization rate and prior year tax adjustments are finalized over summer 2017

% Property Tax Freeze or Rebate Check issued directly to taxpayers from NYS as a result of District compliance with Tax Cap/Efficiency

The Budget: Expenditures

Adopted Budget Expense 2017-2018



Appropriation Budget:

BUDGET AREA	Amount	% of Budget
General Support	\$ 5,573,536	11.2 %
Instructional Support	\$ 27,172,706	54.5 %
Transportation	\$ 1,892,298	3.8 %
Employee Benefits	\$ 11,028,356	22.1 %
Debt Service	\$ 4,068,689	8.1 %
Interfund Transfers	\$ 135,000	0.3 %
TOTALS	\$ 49,870,585	100.0 %

The Budget: Expenditures

- ▶ Payroll costs have been controlled:
 - Payroll costs have been controlled over the last ten completed years.
- In 2006–07, the total General Fund payroll was \$19,605,711 and in 2015–16, the total General Fund payroll was \$20,324,816.
- Increase of only \$719,105 or average increase of only \$71,910 per year or 0.36%



Other Issues on the Ballot

- ▶ Budget Proposal
- ▶ Two Board of Education Seats
- ▶ Establishment of a ten year, \$7,500,000 Capital Reserve Fund (2017) to be used for future capital projects



Please Vote on May 16th

Voting Locations

- **Robert Morris School Building**
80 Union Street
Residents living North of Route 5 (Main Street)
- **Batavia High School**
260 State Street
Residents living South of Route 5 (Main Street)



Hours for Voting

7 A.M. until 9 P.M.

Questions: Christopher Dailey, Superintendent 585-343-2480 ext. 1000
or by e-mail at cjdailey@bataviacsd.org