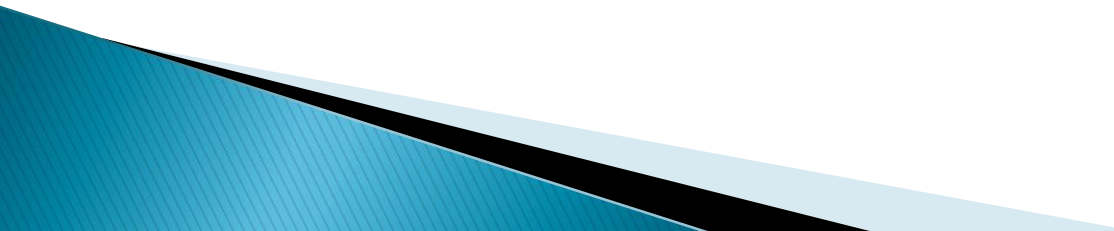




# Board Workshop 2015-2016 Budget

March 11, 2015  
Board Report

# Foundational Principles:

- **Adherence to Legal and Contractual Obligations**
  - **Transparent Process Involving all Stakeholders**
  - **A Disciplined and Proactive Approach**
  - **Focused on Preservation of Quality Program and Services**
  - **Review and Analyze Multiple Options and Scenarios**
  - **Sensitive to the Implications of Tax Cap Limits**
- 

# NYS School Aid Projections

## Governor said:

- ▶ 1.7% or \$377 Million increase (based on the growth cap tied to statewide personal income growth)

Or

- ▶ 4.8% or \$1.1 Billion increase

*(Last Year Governor Announced – A 3.4 percent or \$722 million increase in School Aid for 2014–15 based on the growth cap tied to statewide personal income growth)*

# The Gap Elimination Adjustment – Silver Creek

School Year	GEA	GEA Restoration	Net GEA
2010–2011	(\$981,086)	\$333,099	(\$647,987)
2011–2012	(\$1,404,128)	\$84,634	(\$1,319,494)
2012–2013	(\$1,167,893)	\$178,272	(\$989,621)
2013–2014	(\$989,621)	\$397,081	(\$592,540)
2014–2015	(\$420,527)	\$242,765	(\$177,762)
		Total 5 Year GEA Reduction:	(\$3,727,404)
		Figures provided by QUESTAR	

# Programs – Mandated Services

- ▶ 1.0 Kindergarten Teacher
- ▶ Special Education Teacher – Added 2<sup>nd</sup> Semester 2014–2015 (No budget increase)
- ▶ Special Education Teacher for 2015–2016
- ▶ Sharing Occupational Therapist with Dunkirk
  - Hire Certified Occupational Therapy Assistant
    - (No Budget Increase)

# Programs – Mandated Services

## AIS/Reading

- ▶ 1 AIS Teacher in Elementary (currently 5 teachers – were 9 teachers 4 years ago)
- ▶ 1 Reading Teacher in Middle School
  
- ▶ Additional Spanish Sections
  - High School – Add .5 Spanish Teacher (based on course requests)

# Programs – Electives and Transportation

- ▶ High School – Add .5 ELA and 1.0 Technology Teacher (based on course requests)
  - ▶ Fills AIS/AIT needs
- ▶ 2 Additional Bus Monitors
  - One added to 2015–2016 Budget

# Programs – Shift of Services

- ▶ Shared Director of Curriculum with Forestville
  - Do not renew .4 Staff Development co-ser
- ▶ Addition of Elementary School/Middle School Counselor



# Technology

- ▶ .4 BOCES Technology Integrator
  - Added for 2<sup>nd</sup> half of 2014–2015
- ▶ .4 BOCES Technician
  - Added for 2<sup>nd</sup> half of 2014–2015

# Financial Considerations

- ▶ **\$367,220** appropriated from reserves for 2015–2016
- ▶ Would need to appropriate **\$333,330** in 2015–2016 for three busses (\$111,110 per bus)
- ▶ Unappropriated Fund Balance
  - Recommendation for 2015–16
    - Establish second Vehicle Reserve
      - 10 Busses at \$120,000 = \$1.2 million

Budget Must Be:

**Sustainable**

**and**

**Responsible**



# Revenue Sources – Increases

- ▶ General State Aid
  - 1.7% Increase (not on BOCES, Trans Aid, Bldg Aid) = \$160,343
  - 1.7% Increase (on all aid) = \$223,261
  - 4.8% Increase (on all aid) = \$628,311
  
- ▶ Local Tax Levy Limit = 2.7% or \$156,041

# Levy Options – Simple Majority Vote

	Levy Amount	Dollar Increase	Percent Increase
2014–2015 Tax Levy	\$5,777,850		
2% Increase	\$5,893,407	\$115,557	2%
Levy Limit With Exclusions and Carryover	\$5,933,891	\$156,041	2.7%



## 2015-2016 Budget Development Considerations

---

- ▶ The budget development considerations that follow are for discussion purposes only at this time.
- ▶ Maintenance of current programs will be difficult, but possible, based upon revenue projections and certain mandated expenditures increasing beyond the District's control.
- ▶ The administrative team will continue to evaluate the impact of these considerations.



## 2015-2016 Budget Development Considerations

---

- ▶ The Board of Education will continue to review expenditure alternatives and their impact on the instructional program and management of the District.
  
- ▶ Decisions will be contingent upon:
  - Further review of estimated expenditures
  - Updated revenue projections
  - Legislation affecting the budget development process
  
- ▶ Further considerations will include the impact of projected revenues; State aid reductions; and local property tax levy limitations

# Unfunded Mandates

- ▶ ERS and TRS Contributions
- ▶ Costs associated with APPR
  - Training
  - Software
- ▶ Staff Development Training
  - Common Core Learning Standards
    - Cost of Modules





## **2015-2016** Budget Development Considerations

---

### Next Steps

- ▶ Continue to review all planned expenditures.
- ▶ Continue to reallocate resources, wherever possible.
- ▶ Examine the Long Range Financial Plan and adjust as reasonable and necessary, based upon updated information.
- ▶ Present the 2015-2016 Preliminary Budget



# 2015-2016 Budget Development Considerations

---

Thank You

Questions  
&  
Discussion