



Batavia City School District  
2015-16 Budget Presentation

*Take Care of BCSD!*

# State of Education in New York State

- ▶ Governor Cuomo's Mission
- ▶ Higher Standards in Curriculum and Assessment
- ▶ Common Core State Standards
- ▶ APPR for Principals and Teachers
- ▶ FOCUS District and FOCUS School status
- ▶ Gap Elimination Adjustment (GEA)
- ▶ Full-Day/Half-Day UPK
- ▶ Online Testing
- ▶ Smart Schools Act



# Our BCSD Students

Student Enrollment 2,363

## Average Class Size

|      |    |
|------|----|
| UPK  | 18 |
| K-1  | 19 |
| 2-4  | 21 |
| 5-8  | 22 |
| 9-12 | 21 |

Eligible for Free /Reduced Lunch 54%

Attendance Rate 95%

## Student Demographics:

- ▶ Black or African American 8%
- ▶ Hispanic or Latino 5%
- ▶ Asian/Hawaiian/Pacific Islander 1%
- ▶ White 79%
- ▶ Multi-racial 7%



# Serving the Children, Families and Community of Batavia

|                                      |       |
|--------------------------------------|-------|
| ▶ Total Number of Teachers           | 232.4 |
| ▶ Teacher Aides/Clerical             | 111   |
| ▶ Other Professional Staff           | 22    |
| ▶ Maintenance Staff                  | 35    |
| ▶ Assistant Principals               | 2     |
| ▶ House Administrator                | 1     |
| ▶ TOSA                               | 4     |
| ▶ Principals                         | 4     |
| ▶ Director of Health, PE & Athletics | 1     |
| ▶ Central Office Administrators      | 4.6   |



# Expenditures Per Pupil

## BCSD Expenditures Per Pupil:

\$9,463 per General Education Student

\$25,943 per Special Education Student

## NYS Expenditures Per Pupil:

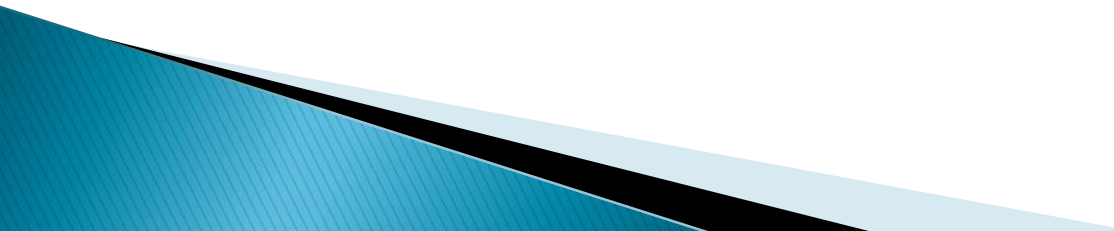
\$11,260 per General Education Student

\$29,922 per Special Education Student

## Total Expenditures Per Pupil:

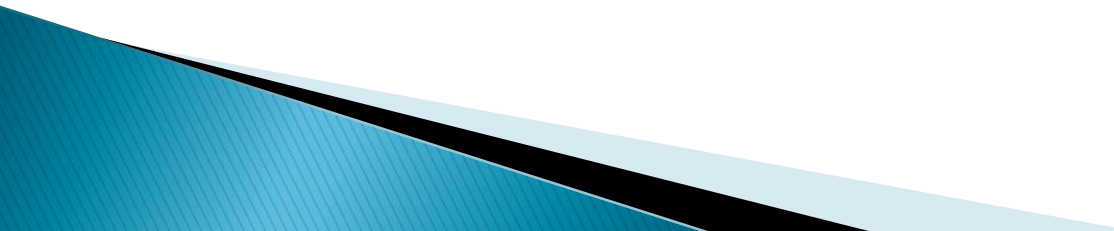
\$17,212 - BCSD

\$21,118 - NYS

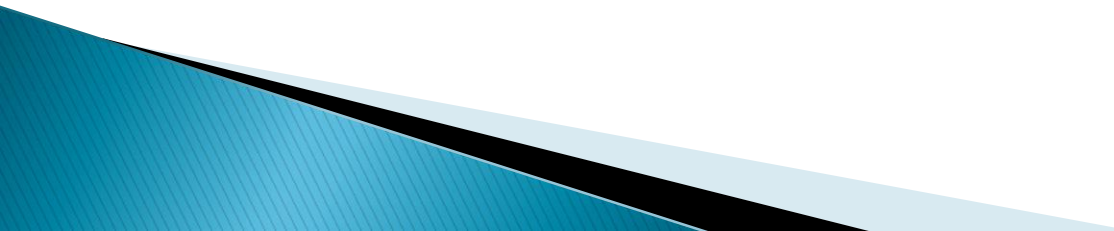




# WE ARE BATAVIA


- ▶ We are classified as “High Need/Resource Capacity Rural”
  - ▶ Our Special Education Classification Rate: 9.5%
  - ▶ All Districts in NYS Average: 13.2%
  - ▶ BCSD has 63.3% of SPED students spending 80% or more of their time in regular classrooms
  - ▶ All Districts in NYS average only 58.4%
  - ▶ BHS ranked 145 out of 1,147 HS in NYS/1,842 of 30,000 nationally by US News & World Report
- 

# Shared Services

- ▶ Curriculum Coordinator (.6) with Pavilion CSD
  - ▶ ESL services
  - ▶ Athletics with Attica, Alexander, and Notre Dame
  - ▶ Payroll, Accounts Payable, Employee Benefits and Tax Collection at GVEP Central Business Office
  - ▶ Nutritional Services Director through GVEP
  - ▶ Cooperative Transportation Bid with Attica CSD
  - ▶ Color Guard with Pembroke CSD
- 

# What Does Batavia Get From This Budget?

This year's budget includes:

- An elementary program for the gifted and talented
  - Accelerated classes for middle school students
  - Advanced Placement and Courses for College Credit for BHS students
  - Restore 3 Teachers (Music, Science and Social Studies) and 7 Teacher Aides (3 JAX; 3 JK; 1 MS)
  - Computer Lab Aides at JK, JAX and MS
  - Bus Aides on Jackson and John Kennedy buses
  - Transportation mileage change for John Kennedy (>0.50 miles) and High School (>1.50 miles within the City limits)
  - Teacher On Special Assignment (TOSA) at JAX, JK, BHS, and District
- 



# Non-Mandated Does Not Equal Not Important to BCSD

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



# Non-Mandated Does Not Equal Not Important to BCSD

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



# Non-Mandated Does Not Equal Not Important to BCSD

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





# 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, which uses a formula that creates each districts allowable levy
- ▶ Example: BCSD's Tax Cap was 3.08% in 2014-15
  - 14-15 Budget was 1.99%
- ▶ BCSD's Tax Cap is 3.07% for 2015-16
  - 15-16 Budget is 0.00%
- ▶ 4 year average actual levy increase is 0.996%; average allowed was 3.564% (\$1,871,850 in levy increases not taken or an average of \$467,963 a year less than allowed)

# Tax Levy Equation

Total Expenditures

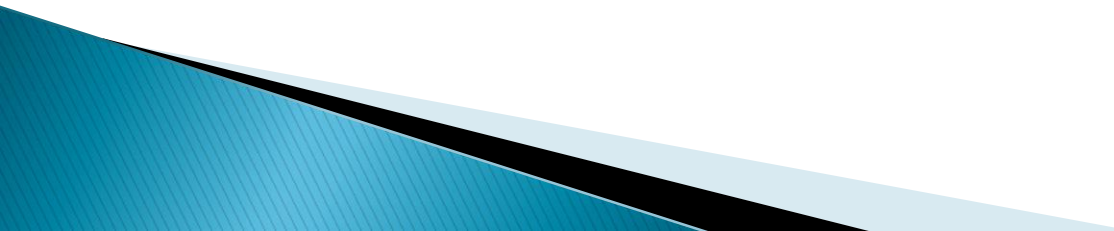
– Revenues

– Appropriated Fund Balance (anticipated year-end surplus)

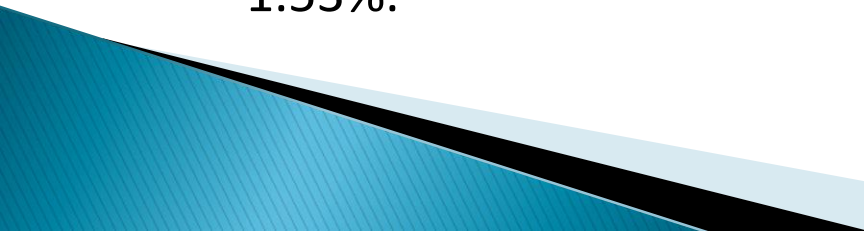
= Tax Levy\*

Equation – from the total expenditures, subtract the revenues and any anticipated surplus from the current year

\*Tax Cap limits the amount of the levy



# THE BUDGET

- ▶ We are seeking a budget of \$43,108,373
  - ▶ An increase of 0.28% over last year (or \$122,011)
  - ▶ Tax Levy change of 0.00%
  - ▶ Our allowable tax cap is 3.07%
  - ▶ The projected annual increase in school tax for a home assessed at \$85,000 would be \$29.75
    - Taxable Assessed values have decreased, primarily as a result of the Alternative Veterans' Tax Exemption which the public supported in a non-binding vote last May and the Board of Education approved in the Fall of 2014, effective for the 2015-16 school year.
    - Tax rate increases were projected to be 2.0% if Alternative Veterans' Tax Exemption was enacted. Current estimates show the impact at 1.53%.
- 



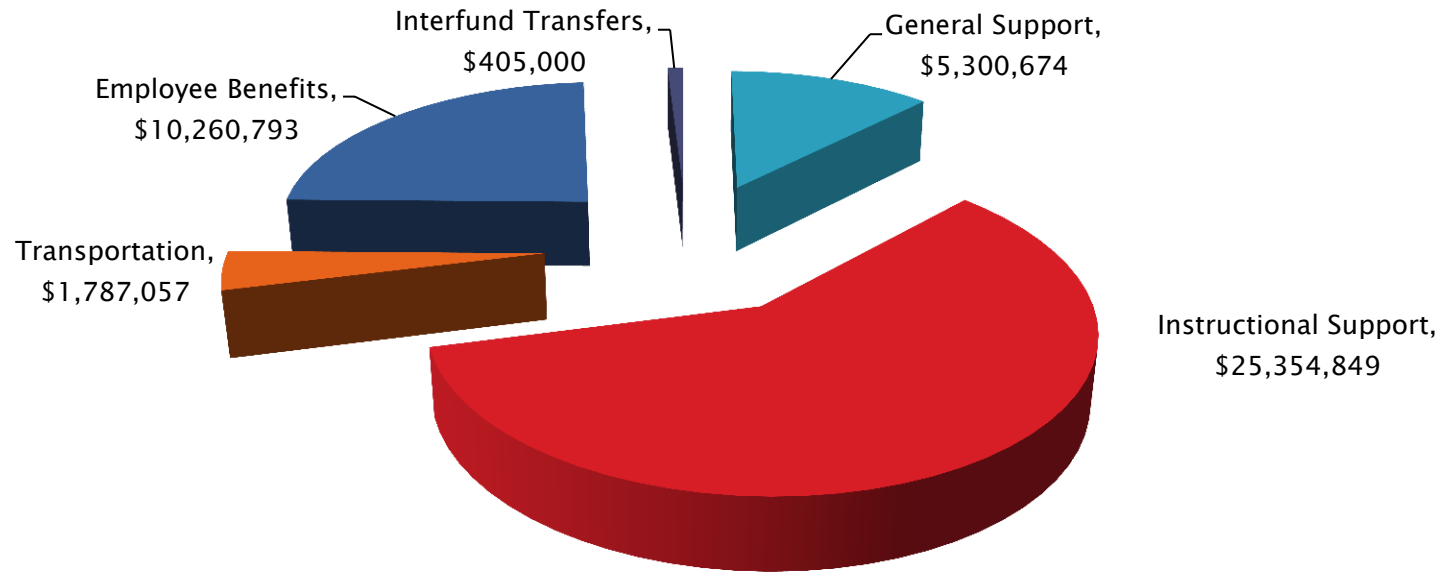
# THE BUDGET – EXPENDITURES

| FUNCTION                     | BUDGET 2014-15<br><u>Total</u> | BUDGET 2015-16<br><u>Total</u> | \$ CHANGE FROM<br><u>CURRENT YEAR</u><br><u>(DECREASE)</u> | % CHANGE FROM<br><u>CURRENT YEAR</u><br><u>(DECREASE)</u> | % OF 2015-16<br><u>BUDGET CHANGE</u><br><u>(DECREASE)</u> |
|------------------------------|--------------------------------|--------------------------------|--|---|---|
| <b>SALARIES</b>              |                                |                                |  |   |   |
| TEACHING/ADMINISITRATION     | \$16,077,513                   | \$16,296,490                   | \$218,977  | 1.36%   | 179.47%   |
| SUPPORT                      | \$4,398,942                    | \$4,629,508                    | \$230,566  | 5.24%   | 188.97%   |
| <b>TOTAL SALARIES</b>        | <b>\$20,476,455</b>            | <b>\$20,925,998</b>            | <b>\$449,543</b>   | <b>2.20%</b>  | <b>368.44%</b>  |
| <b>EQUIPMENT</b>             |                                |                                |  |   |   |
| GENERAL SUPPORT AND TEACHING | \$115,324                      | \$126,125                      | \$10,801   | 9.37%   | 8.85%   |
| OPERATIONS/MAINTENANCE       | \$82,000                       | \$180,320                      | \$98,320   | 119.90%   | 80.58%  |
| INTERSCHOLASTIC ATHLETICS    | \$18,800                       | \$18,900                       | \$100  | 0.53%   | 0.08%   |
| <b>TOTAL EQUIPMENT</b>       | <b>\$216,124</b>               | <b>\$325,345</b>               | <b>\$109,221</b>   | <b>50.54%</b>   | <b>89.52%</b>   |
| <b>CONTRACTUAL</b>           |                                |                                |  |   |   |
| GENERAL SUPPORT AND TEACHING | \$639,408                      | \$663,617                      | \$24,209   | 3.79%   | 19.84%  |
| OPERATIONS/MAINTENANCE       | \$1,025,425                    | \$1,049,425                    | \$24,000   | 2.34%   | 19.67%  |
| INTERSCHOLASTIC ATHLETICS    | \$106,775                      | \$118,900                      | \$12,125   | 11.36%  | 9.94%   |
| TRANSPORTATION               | \$1,800,954                    | \$1,787,057                    | (\$13,897)   | (0.77%)   | -11.39%   |
| <b>TOTAL CONTRACTUAL</b>     | <b>\$3,572,562</b>             | <b>\$3,618,999</b>             | <b>\$46,437</b>  | <b>1.30%</b>  | <b>38.06%</b>   |

# THE BUDGET – EXPENDITURES

| FUNCTION                            | BUDGET 2014-15<br><u>Total</u> | BUDGET 2015-16<br><u>Total</u> | \$ CHANGE FROM<br><u>CURRENT YEAR</u><br><u>(DECREASE)</u> | % CHANGE FROM<br><u>CURRENT YEAR</u><br><u>(DECREASE)</u> | % OF 2015-16<br><u>BUDGET CHANGE</u><br><u>(DECREASE)</u> |
|-------------------------------------|--------------------------------|--------------------------------|--|---|---|
| <b>MATERIALS AND SUPPLIES</b>       |                                |                                |  |   |   |
| GENERAL SUPPORT AND TEACHING        | \$401,392                      | \$428,887                      | \$27,495   | 6.85%   | 22.53%  |
| OPERATIONS/MAINTENANCE              | \$275,370                      | \$280,370                      | \$5,000  | 1.82%   | 4.10%   |
| INTERSCHOLASTIC ATHLETICS           | \$28,450                       | \$28,750                       | \$300  | 1.05%   | 0.25%   |
| <b>TOTAL MATERIALS AND SUPPLIES</b> | <b>\$705,212</b>               | <b>\$738,007</b>               | <b>\$32,795</b>  | <b>4.65%</b>  | <b>26.88%</b>   |
| <b>STATE AIDED PROGRAMS</b>         |                                |                                |  |   |   |
| TEXTBOOKS                           | \$183,656                      | \$194,609                      | \$10,953   | 5.96%   | 8.98%   |
| LIBRARY BOOKS/MAGAZINES             | \$38,483                       | \$48,941                       | \$10,458   | 27.18%  | 8.57%   |
| COMPUTER SOFTWARE                   | \$42,488                       | \$22,668                       | (\$19,820)   | (46.65%)  | -16.24%   |
| <b>TOTAL STATE AIDED</b>            | <b>\$264,627</b>               | <b>\$266,218</b>               | <b>\$1,591</b>   | <b>0.60%</b>  | <b>1.30%</b>  |
| <b>TUITION</b>                      | <b>\$510,000</b>               | <b>\$580,000</b>               | <b>\$70,000</b>  | <b>13.73%</b>   | <b>57.37%</b>   |
| <b>BOCES SERVICES</b>               | <b>\$5,742,399</b>             | <b>\$5,988,013</b>             | <b>\$245,614</b>   | <b>4.28%</b>  | <b>201.30%</b>  |
| <b>FRINGE BENEFITS</b>              | <b>\$11,093,983</b>            | <b>\$10,260,793</b>            | <b>(\$833,190)</b>   | <b>(7.51%)</b>  | <b>-682.88%</b>   |
| <b>INTERFUND TRANSFERS</b>          | <b>\$405,000</b>               | <b>\$405,000</b>               | <b>\$0</b>   | <b>0.00%</b>  | <b>0.00%</b>  |
| <b>TOTAL EXPENDITURES:</b>          | <b>\$42,986,362</b>            | <b>\$43,108,373</b>            | <b>\$122,011</b>   |   |   |
| <b>DOLLAR YEARLY CHANGE</b>         |                                |                                |  |   |   |
| <b>PERCENT YEARLY INCREASE</b>      |                                |                                |  | <b>0.28%</b>  |   |

# THE BUDGET – EXPENDITURES



## Appropriation Budget:

| BUDGET AREA           | 2015-2016 BUDGETED AMOUNTS | % OF BUDGET    |
|-----------------------|----------------------------|----------------|
| General Support       | \$5,300,674                | 12.30%         |
| Instructional Support | \$25,354,849               | 58.82%         |
| Transportation        | \$1,787,057                | 4.15%          |
| Employee Benefits     | \$10,260,793               | 23.80%         |
| Interfund Transfers   | \$405,000                  | 0.93%          |
| <b>TOTALS</b>         | <b>\$43,108,373</b>        | <b>100.00%</b> |

# THE BUDGET – EXPENDITURES

- ▶ Payroll costs have been controlled:
  - In 2015–16 a \$449,543 budget increase or 2.20%
    - 3 Teachers and 7 Teacher Aides added
  - Payroll costs have been controlled over the last eight completed years.
    - In 2006–07, the total payroll was \$19,605,711 and in 2013–14, the total payroll was \$19,650,731.
      - Increase of only \$45,020 or \$5,628 per year or 0.03%
- ▶ Equipment purchases:
  - Equipment Replacement Program continues
  - New snow removal equipment needed for Jackson new bus loop

# THE BUDGET – EXPENDITURES

## ▶ Transportation

- Safe Stop Bus App
- Bus Aides for Jackson and John Kennedy
- Change Mileage eligibility requirements for:
  - John Kennedy to >0.50 miles (from >1.0 miles) and
  - High School >1.50 miles (inside city limits) from not being eligible

## ▶ Interfund Transfer to Debt Service Fund

- Plan of transfer to fully fund all prior commitments
- Establishment of a 10-year, \$7,500,000 Capital Reserve Fund
  - Change in funding philosophy and long-range planning per NYS Comptroller audit recommendations for all future capital projects (local share)

# THE BUDGET – REVENUES

**BATAVIA CITY SCHOOL DISTRICT**

## SUMMARY

## GENERAL FUND REVENUES

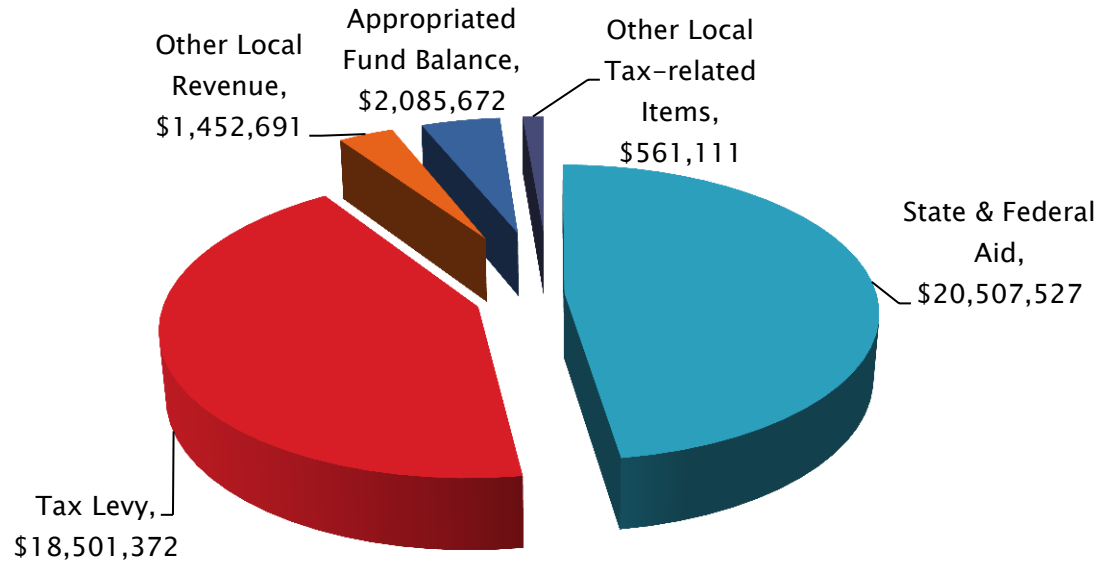
|                                |  | 2014-15      | 2015-16      | \$ CHANGE FROM      | % CHANGE FROM       |
|--------------------------------|--|--------------|--------------|---------------------|---------------------|
|                                |  | <u>Total</u> | <u>Total</u> | <u>CURRENT YEAR</u> | <u>CURRENT YEAR</u> |
|                                |  |              |              | <u>(DECREASE)</u>   | <u>(DECREASE)</u>   |
| REAL PROPERTY TAX ITEMS        |  | \$673,690    | \$561,111    | (\$112,579)         | (16.71%)            |
| NON-PROPERTY TAX ITEMS         |  | \$720,000    | \$750,000    | \$30,000            | 4.17%               |
| CHARGES FOR SERVICES           |  | \$161,000    | \$171,000    | \$10,000            | 6.21%               |
| USE OF MONEY/PROPERTY          |  |              |              |                     |                     |
| INTEREST EARNED - GENERAL FUND |  | \$8,000      | \$5,000      | (\$3,000)           | (37.50%)            |
| RENTALS - BOCES                |  | \$100,000    | \$46,000     | (\$54,000)          | (54.00%)            |
| RENTALS - OTHER                |  | \$208,000    | \$147,441    | (\$60,559)          | (29.11%)            |
| SALE OF PROPERTY               |  | \$158,750    | \$8,250      | (\$150,500)         | (94.80%)            |
| MISCELLANEOUS                  |  |              |              |                     |                     |
| REFUND - BOCES                 |  | \$300,000    | \$300,000    | \$0                 | 0.00%               |
| REFUND - OTHER                 |  | \$25,000     | \$25,000     | \$0                 | 0.00%               |



# THE BUDGET – REVENUES

|  |  | 2014-15      | 2015-16      | \$ CHANGE FROM      | % CHANGE FROM       |
|--|--|--------------|--------------|---------------------|---------------------|
|  |  | <u>Total</u> | <u>Total</u> | <u>CURRENT YEAR</u> | <u>CURRENT YEAR</u> |
|  |  |              |              | <u>(DECREASE)</u>   | <u>(DECREASE)</u>   |
| STATE AID  |  |              |              |                     |                     |
| OPERATING/FOUNDATION AID                                   |  | \$16,170,356 | \$16,597,433 | \$427,077           | 2.64%               |
| BOCES AID  |  | \$2,661,298  | \$2,661,298  | \$0                 | 0.00%               |
| OTHER CATEGORICAL  |  | \$1,170,796  | \$1,170,796  | \$0                 | 0.00%               |
| FEDERAL AID  |  | \$78,000     | \$78,000     | \$0                 | 0.00%               |
| TOTAL REVENUES   |  | \$22,434,890 | \$22,521,329 | \$86,439            | 0.39%               |
| PERCENT YEARLY INCREASE                                    |  |              |              |                     |                     |
| APPROPRIATED FUND BALANCE                                  |  |              |              |                     |                     |
| GENERAL FUND   |  | \$750,000    | \$500,000    | (\$250,000)         | (33.33%)            |
| GENERAL FUND - UNEMPLOYMENT RESERVE                        |  | \$75,000     | \$75,000     | \$0                 | 0.00%               |
| GENERAL FUND - EMPLOYEE BENEFITS ACCURED LIABILITY RESERVE |  | \$758,700    | \$728,160    | (\$30,540)          | (4.03%)             |
| GENERAL FUND - EMPLOYEE RETIREMENT SYSTEM RESERVE          |  | \$449,900    | \$780,012    | \$330,112           | 73.37%              |
| GENERAL FUND - REPAIR RESERVE                              |  | \$16,500     | \$2,500      | (\$14,000)          | 0.00%               |
| TOTAL APPROPRIATED FUND BALANCE                            |  | \$2,050,100  | \$2,085,672  | \$35,572            | 1.74%               |
| TOTAL REVENUES AND APPROPRIATED FUND BALANCE               |  | \$24,484,990 | \$24,607,001 | \$122,011           | 0.50%               |
| PERCENT YEARLY INCREASE                                    |  |              |              |                     |                     |
| BUDGETED EXPENDITURES                                      |  | \$42,986,362 | \$43,108,373 |                     |                     |
| PROPERTY TAX LEVY  |  | \$18,501,372 | \$18,501,372 | \$0                 | 0.00%               |
| PERCENT YEARLY INCREASE                                    |  |              |              |                     |                     |

# THE BUDGET – REVENUES



## Revenue Sources

| INCOME SOURCE                 | 2015-2016 BUDGETED AMOUNTS | % OF BUDGET    |
|-------------------------------|----------------------------|----------------|
| State and Federal Aid         | \$20,507,527               | 47.57%         |
| Tax Levy                      | \$18,501,372               | 42.92%         |
| Other Local Revenue           | \$1,452,691                | 3.37%          |
| Appropriated Fund Balance     | \$2,085,672                | 4.84%          |
| Other Local Tax-related Items | \$561,111                  | 1.30%          |
| <b>TOTALS</b>                 | <b>\$43,108,373</b>        | <b>100.00%</b> |

# THE BUDGET – REVENUES

| Batavia City School District |               |                              |                         |                       |                      |                            |                             |   |
|------------------------------|---------------|------------------------------|-------------------------|-----------------------|----------------------|----------------------------|-----------------------------|---|
| 12 Year History of Tax Levy  |               |                              |                         |                       |                      |                            |                             |   |
|                              |               | School<br>Year               | Tax Levy                | Tax Levy \$<br>Change | Tax Levy %<br>Change | CPI*                       | Tax Levy<br>Adjusted by CPI | Difference in<br>Actual Tax Levy vs<br>CPI Tax Levy |
| <b>BASE YEAR</b>             | <b>Actual</b> | <b>2004-05</b>               | <b>\$ 15,694,815.00</b> |                       |                      |                            |                             |   |
|                              | Actual        | 2005-06                      | \$ 16,571,304.00        | \$ 876,489.00         | 5.585%               | 102.66%                    | \$ 16,112,774.75            | \$ 458,529.25                                       |
|                              | Actual        | 2006-07                      | \$ 17,312,206.00        | \$ 740,902.00         | 4.471%               | 103.39%                    | \$ 17,132,745.74            | \$ 179,460.26                                       |
|                              | Actual        | 2007-08                      | \$ 17,272,827.00        | \$ (39,379.00)        | -0.227%              | 103.23%                    | \$ 17,870,664.26            | \$ (597,837.26)                                     |
|                              | Actual        | 2008-09                      | \$ 16,871,827.00        | \$ (401,000.00)       | -2.322%              | 102.85%                    | \$ 17,764,794.13            | \$ (892,967.13)                                     |
|                              | Actual        | 2009-10                      | \$ 16,871,955.00        | \$ 128.00             | 0.001%               | 103.84%                    | \$ 17,519,629.25            | \$ (647,674.25)                                     |
|                              | Actual        | 2010-11                      | \$ 17,079,635.00        | \$ 207,680.00         | 1.231%               | 99.64%                     | \$ 16,811,928.35            | \$ 267,706.65                                       |
|                              | Actual        | 2011-12                      | \$ 17,785,805.00        | \$ 706,170.00         | 4.135%               | 101.64%                    | \$ 17,359,788.24            | \$ 426,016.76                                       |
|                              | Actual        | 2012-13                      | \$ 18,140,376.00        | \$ 354,571.00         | 1.994%               | 103.16%                    | \$ 18,347,219.02            | \$ (206,843.02)                                     |
|                              | Actual        | 2013-14                      | \$ 18,140,376.00        | \$ -                  | 0.000%               | 102.07%                    | \$ 18,515,782.00            | \$ (375,406.00)                                     |
|                              | Actual        | 2014-15                      | \$ 18,501,372.00        | \$ 360,996.00         | 1.990%               | 101.46%                    | \$ 18,406,088.89            | \$ 95,283.11  |
|                              | Adopted       | 2015-16                      | \$ 18,501,372.00        | \$ -                  | 0.000%               | 101.62%                    | \$ 18,801,578.42            | \$ (300,206.42)                                     |
|                              |               | Total Increase over 11 years | \$ 2,806,557.00         |                       | 16.856%              | Total 11 years - Under Tax |                             | \$ (1,593,938.04)                                   |
|                              |               | Average Increase 11 years    | \$ 255,141.55           |                       | 1.532%               | CPI Tax Levy               |                             |   |

# THE BUDGET – REVENUES

| Batavia City School District |               | 11 Year History of Batavia City School Tax Rates |                                 |                    |                          |         |                          |  |                                |
|------------------------------|---------------|--|---------------------------------|--------------------|--------------------------|---------|--------------------------|--|--------------------------------|
|                              |               | School Year                                      | City of Batavia School Tax Rate | Tax Rate \$ Change | Actual Tax Rate % Change | CPI*    | Tax Rate Adjusted by CPI | Actual Tax Rate vs CPI Tax Rate Difference | CPI Adjusted Tax Rate % Change |
| <b>BASE YEAR</b>             | <b>Actual</b> | <b>2004-05</b>                                   | <b>23.821802</b>                |                    |                          |         |                          |  |                                |
|                              | Actual        | 2005-06  | 23.495911                       | \$ (0.33)          | -1.368%                  | 102.66% | \$ 24.456187             | \$ (0.96)                                  | -4.031%                        |
|                              | Actual        | 2006-07  | 24.444117                       | \$ 0.95            | 4.036%                   | 103.39% | \$ 24.291961             | \$ 0.15                                    | 0.622%                         |
|                              | Actual        | 2007-08  | 23.722343                       | \$ (0.72)          | -2.953%                  | 103.23% | \$ 25.232637             | \$ (1.51)                                  | -6.217%                        |
|                              | Actual        | 2008-09  | 22.628377                       | \$ (1.09)          | -4.612%                  | 102.85% | \$ 24.398006             | \$ (1.77)                                  | -7.013%                        |
|                              | Actual        | 2009-10  | 22.169299                       | \$ (0.46)          | -2.029%                  | 103.84% | \$ 23.497205             | \$ (1.33)                                  | -5.443%                        |
|                              | Actual        | 2010-11  | 22.155179                       | \$ (0.01)          | -0.064%                  | 99.64%  | \$ 22.090426             | \$ 0.06                                    | 0.276%                         |
|                              | Actual        | 2011-12  | 22.889728                       | \$ 0.73            | 3.315%                   | 101.64% | \$ 22.518585             | \$ 0.37                                    | 1.680%                         |
|                              | Actual        | 2012-13  | 23.045362                       | \$ 0.16            | 0.680%                   | 103.16% | \$ 23.612249             | \$ (0.57)                                  | -2.517%                        |
|                              | Actual        | 2013-14  | 22.136417                       | \$ (0.91)          | -3.944%                  | 102.07% | \$ 23.522274             | \$ (1.39)                                  | -5.869%                        |
|                              | Actual        | 2014-15  | 22.806682                       | \$ 0.67            | 3.028%                   | 101.46% | \$ 22.460662             | \$ 0.35                                    | 1.471%                         |
|                              | Adopted       | 2015-16  | TO BE DETERMINED                |                    |                          |         |                          |  |                                |
|                              |               |  |                                 |                    |                          |         |                          |  |                                |
|                              |               |  | Total Decrease 10 years         | \$ (1.02)          | -3.910%                  |         |                          | \$ (6.59)                                  | -27.042%                       |
|                              |               |  | Average Annual Decrease         | \$ (0.10)          | -0.391%                  |         |                          | \$ (0.66)                                  | -2.704%                        |

# THE BUDGET – REVENUES

| Batavia City School District  |  |                                 |                |                          |                             |                |  |   |  |  |
|---|--|---------------------------------|----------------|--------------------------|-----------------------------|----------------|--|---|--|--|
| 11 Year History of School Tax   |  |                                 |                |                          |                             |                |  |   |  |  |
| Actual Taxpayer History   |  |                                 |                |                          |                             |                |  |   |  |  |
|   |  |                                 |                |                          |                             |                |  |   |  |  |
|   | School Year  | City of Batavia School Tax Rate | Assessed Value | School Tax Prior to Star | Star Adjustment             | Net School Tax | School Tax \$ Annual Increase (Decrease) | School Tax % Annual Increase (Decrease) |  |  |
| Actual  | 2004-05  | 23.821802                       | \$ 98,000.00   | \$ 2,334.54              | \$ 714.65                   | \$ 1,619.88    |  |   |  |  |
| Actual  | 2005-06  | 23.495911                       | \$ 98,000.00   | \$ 2,302.60              | \$ 751.87                   | \$ 1,550.73    | \$ (69.15)                               | -4.269%                                 |  |  |
| Actual  | 2006-07  | 24.444117                       | \$ 98,000.00   | \$ 2,395.52              | \$ 743.10                   | \$ 1,652.42    | \$ 101.69                                | 6.558%                                  |  |  |
| Actual  | 2007-08  | 23.722343                       | \$ 98,000.00   | \$ 2,324.79              | \$ 711.67                   | \$ 1,613.12    | \$ (39.30)                               | -2.379%                                 |  |  |
| Actual  | 2008-09  | 22.628377                       | \$ 106,000.00  | \$ 2,398.61              | \$ 678.85                   | \$ 1,719.76    | \$ 106.64                                | 6.611%                                  |  |  |
| Actual  | 2009-10  | 22.169299                       | \$ 106,000.00  | \$ 2,349.95              | \$ 665.08                   | \$ 1,684.87    | \$ (34.89)                               | -2.029%                                 |  |  |
| Actual  | 2010-11  | 22.155179                       | \$ 106,000.00  | \$ 2,348.45              | \$ 664.66                   | \$ 1,683.79    | \$ (1.07)                                | -0.064%                                 |  |  |
| Actual  | 2011-12  | 22.889728                       | \$ 106,000.00  | \$ 2,426.31              | \$ 678.00                   | \$ 1,748.31    | \$ 64.52                                 | 3.832%                                  |  |  |
| Actual  | 2012-13  | 23.045362                       | \$ 106,000.00  | \$ 2,442.81              | \$ 691.36                   | \$ 1,751.45    | \$ 3.14                                  | 0.179%                                  |  |  |
| Actual  | 2013-14  | 22.136417                       | \$ 106,000.00  | \$ 2,346.46              | \$ 664.09                   | \$ 1,682.37    | \$ (69.08)                               | -3.944%                                 |  |  |
| Actual  | 2014-15  | 22.806682                       | \$ 106,000.00  | \$ 2,417.51              | \$ 677.00                   | \$ 1,740.51    | \$ 58.14                                 | 3.456%                                  |  |  |
| ADOPTED   | 2015-16  | TO BE DETERMINED                |                |                          |                             |                |  |   |  |  |
|   |  |                                 |                |                          |                             |                | 8.163%                                   | Assessed Value increased (1 change)     |  |  |
| STAR Capped by NYS formula  |  |                                 |                |                          | Total Increase 10 years     | \$ 120.63      | 7.951%                                   |   |  |  |
|   |  |                                 |                |                          | Average Annual Increase     | \$ 12.06       | 0.795%                                   |   |  |  |
| 5 out of 10 years a decrease/flat in School Taxes Paid; 6 out of 10 years including NYS Property Tax Rebate for 2014-15 However....if adjusted for the NYS Property Tax Rebate Program the results are shown below. |  |                                 |                |                          |                             |                |  |   |  |  |
| ^Batavia City School qualified for the 2014-15 Property Tax Rebate and NYS sent School Tax rebate checks directly to taxpayers  |  |                                 |                |                          |                             |                |  |   |  |  |
| NYS PROPERTY TAX REBATE CHECK Calculation - Greater Of Option 1 or Option 2   |  |                                 |                |                          |                             |                |  |   |  |  |
| Option 1  | 2013-14 Final School Tax * 1.46% (\$1682.37 * 0.0146)                      |                                 |                |                          |                             |                | \$ 24.56                                 |   |  |  |
| Option 2  | Difference in 2014-15 and 2013-15 Final School Tax (\$1,740.51-\$1,682.37) |                                 |                |                          |                             |                | \$ 58.14                                 | REBATE AMOUNT                           |  |  |
| NYS Property Tax Rebate for 2014-15 Adjusted Chart  |  |                                 |                |                          |                             |                |  |   |  |  |
|   |  |                                 |                |                          | Total Net Increase 10 years | \$ 62.49       | 4.495%                                   |   |  |  |
|   |  |                                 |                |                          | Average Annual Net Increase | \$ 6.25        | 0.450%                                   |   |  |  |


# THE BUDGET – REVENUES

## ► Tax Cap

- Since the tax cap was enacted for the 2012–13 budget (four years), the District's average tax levy increase is \$178,697 or 0.996%.
- If the District had increased taxes by the allowable amount, the average increase would have been an average of \$646,929 or 3.56%.
- This would have resulted in a total additional tax levy over the four years of \$1,871,850 (or \$467,963 average additional per year)



# THE BUDGET – REVENUES

- ▶ Reached BOE goal for limiting tax levy increase
  
  - ▶ State Aid
    - Gap Elimination Adjustment Restoration (only \$83,000 remaining)
    - BOCES Aid
    - Foundation Aid
  
  - ▶ Rental of Robert Morris
  
  - ▶ Use of Reserves
    - Unemployment Insurance Reserve
    - Employee Benefits Accrued Liability Reserve
    - Repair Reserve
    - NYS Employees Retirement Reserve
- 

# Reserves and Grants

Currently using \$2.085 million from reserves in this proposed budget

BCSD annually competes for State and Federal grants

- ▶ We anticipate \$1.9 million in grants for 2015-16

Our Board of Education has been conservative and put our district in a position of financial strength going forward

# Other Issues on the Ballot

- ▶ Establishment of a ten-year, \$7,500,000 Capital Reserve Fund
- ▶ Transportation Mileage Change for John Kennedy and BHS
  - JK eligibility from: > 1.0 miles to > 0.50 miles
  - High School from: not eligible within the City limits to eligible >1.50 miles within the City limits

# Candidates Competing for 3 BOE Vacancies

- ▶ Our candidates are:

**Gretchen DiFante**

**Leslie Johnson**

**Shawna Murphy**

# Please Vote on May 19<sup>th</sup>

## 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.

\*\*\* Changed last year (May 2014) from John Kennedy (City School District voters only)

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

