

EAST Public Schools ROCKAWAY

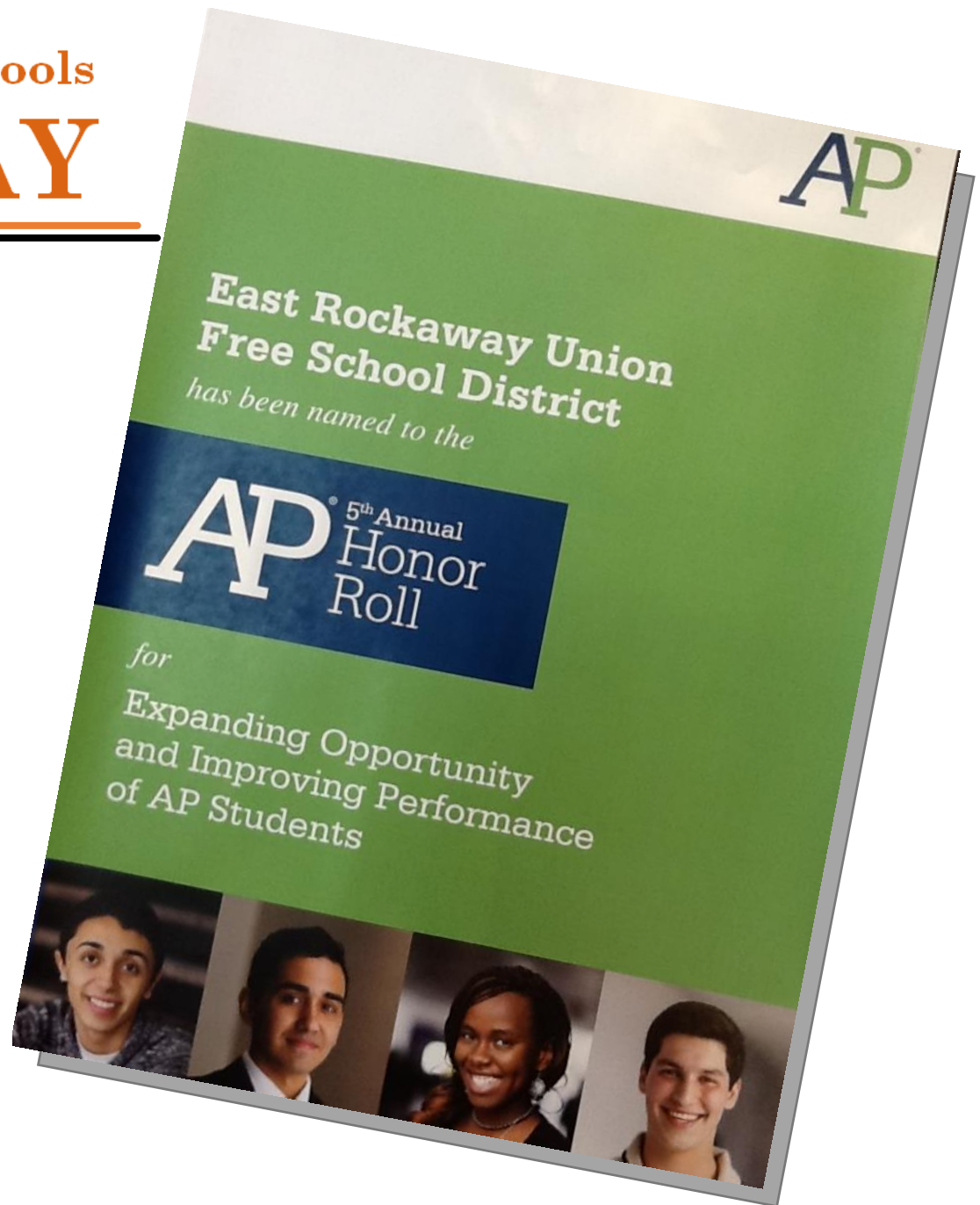
2015-2016

Budget Overview:

**Our Fiscal Landscape and the
Challenges that Lie Ahead...**

Budget Advisory
Committee Meeting

January 7, 2015



1) **Wednesday, January 7, 2015** **Location: High School Band Room**
(Snow Date: Thursday, January 15, 2015)

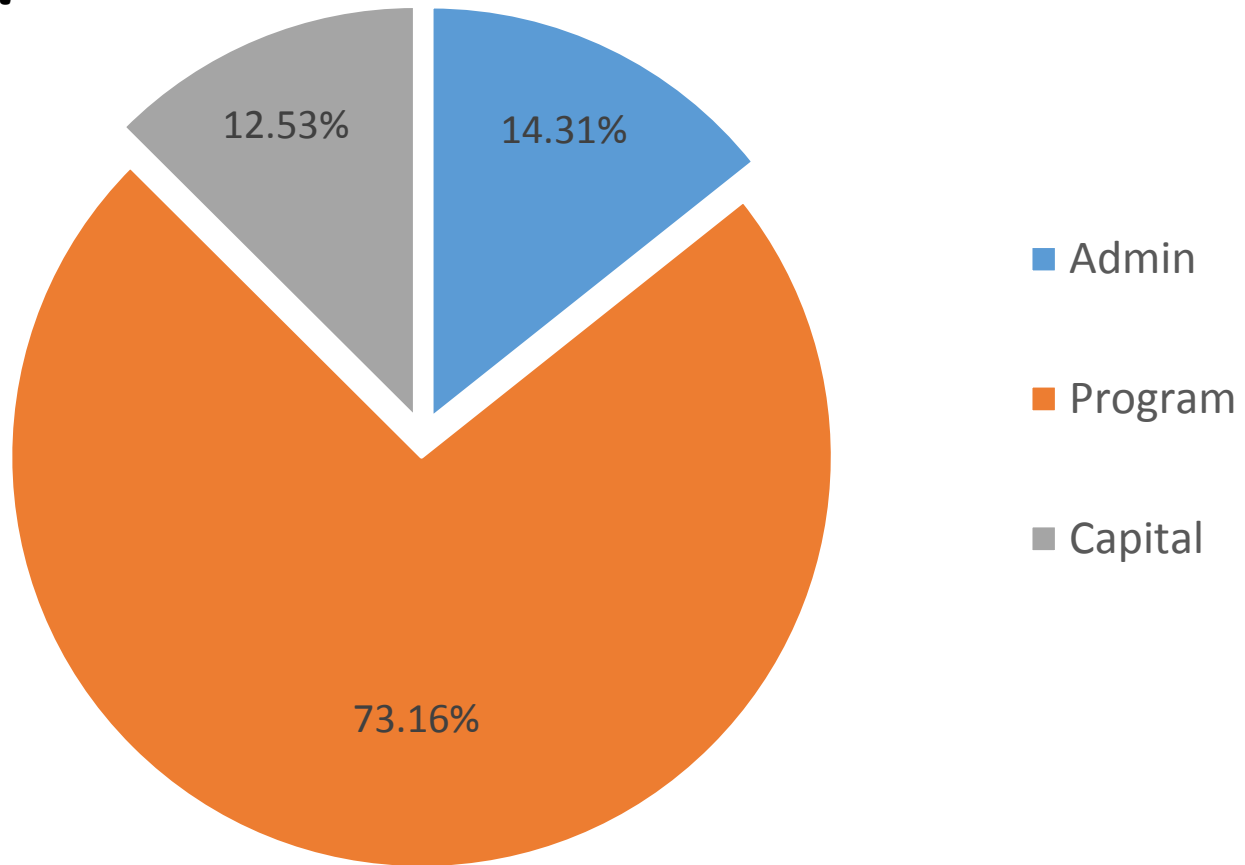
2) **Wednesday, February 4, 2015** **Location: High School Library**
(Snow Date: Monday, February 9, 2015)

3) **Wednesday, March 4, 2015** **Location: High School Band Room**
(Snow Date: Wednesday, March 11, 2015)

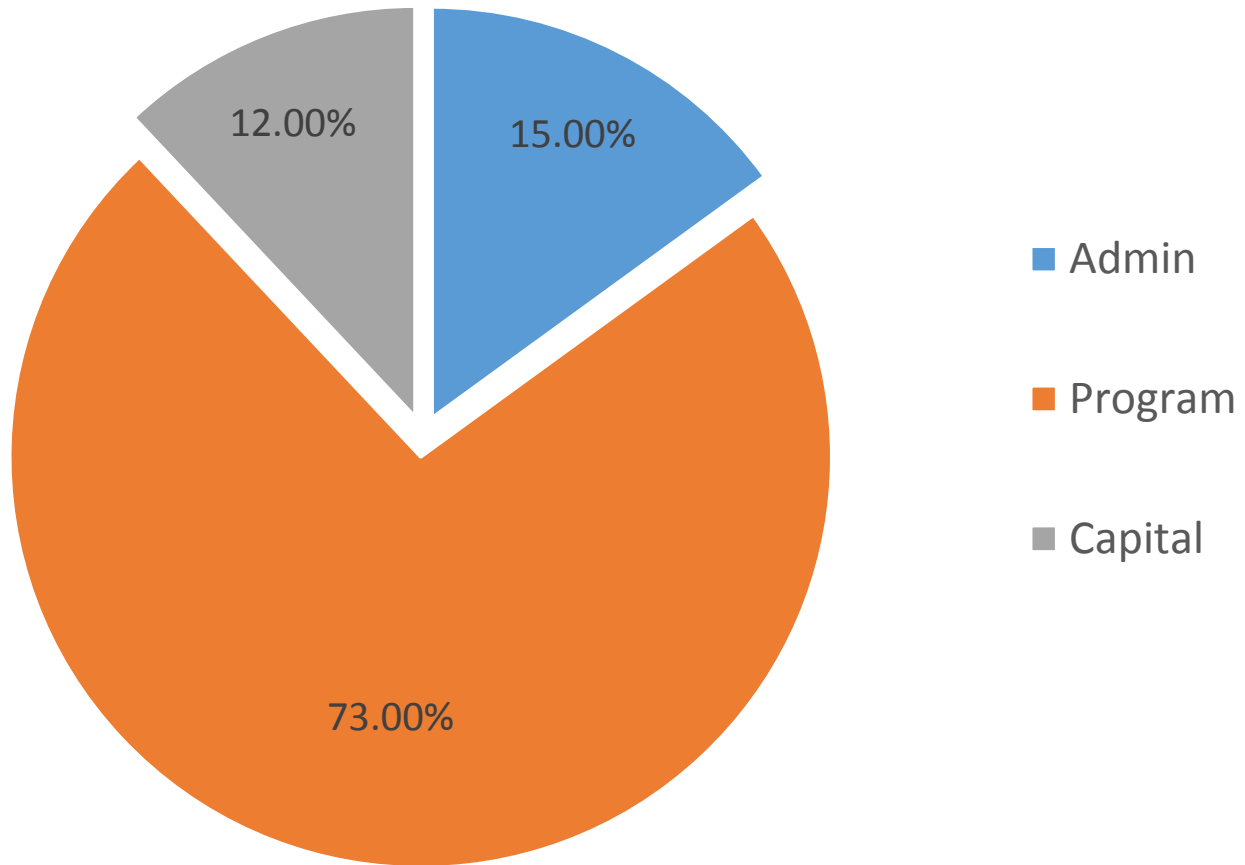
4) **Wednesday, April 15, 2015** **Location: High School Band Room**
(No Snow Date planned)

- **Historical Perspective**
- **Economic and Fiscal Challenges/Tax Levy Cap/Declining State Aid**
- **Governor's Executive Proposal**
 - **Key Factors of Governor's Budget Plan**
- **Factors Impacting Proposed Budget 2015-16**
 - **Contractual Salary Costs / Pension / Health Insurance Costs**
 - **Special Education**
 - **Sewer Tax / Voting Machines**
 - **Common Core Implementation**
- **Tax Certiorari Liabilities**
- **Affordable Care Act**
- **Assessments & Shifts in Base Proportions**
- **Budget Gap**
- **Potential Reductions**

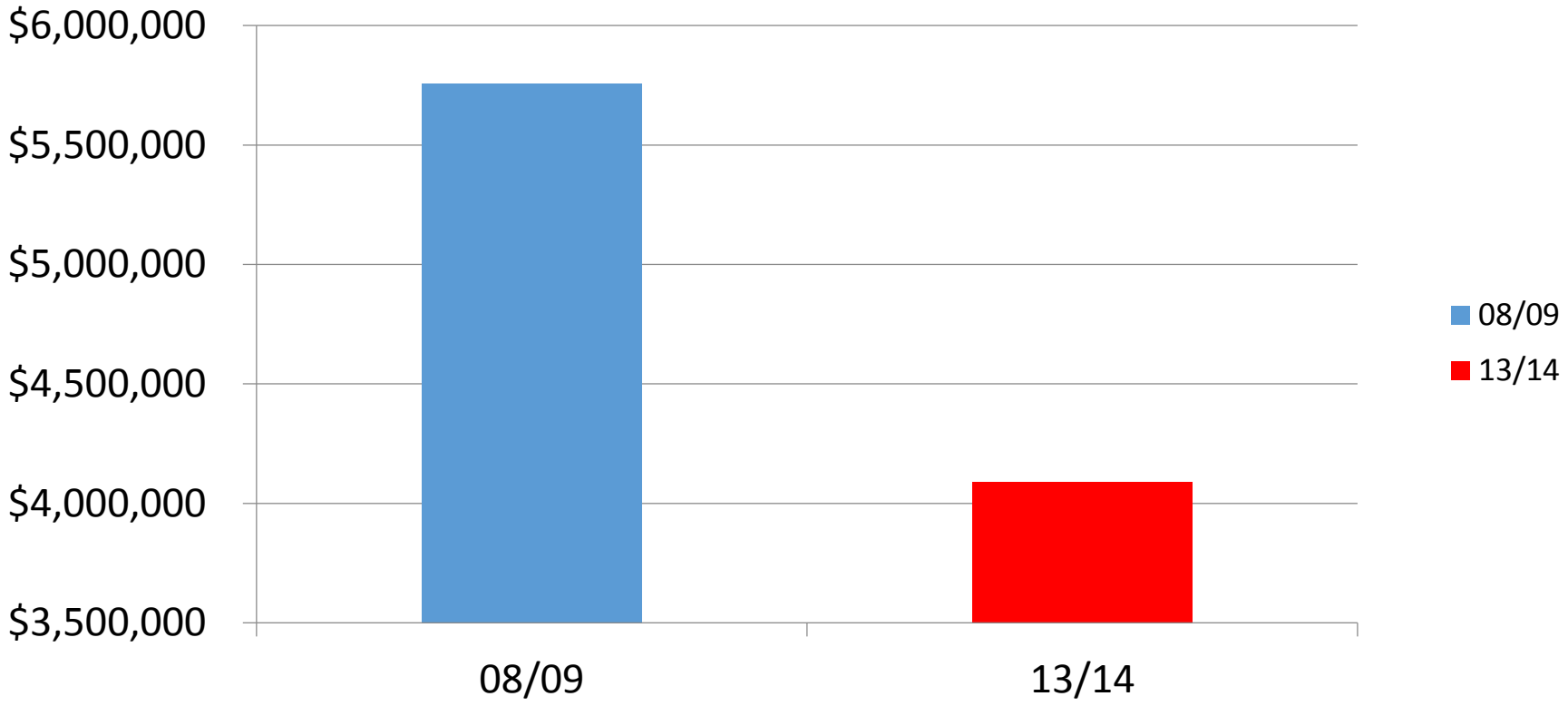
*Required to present
Three Part Budget*

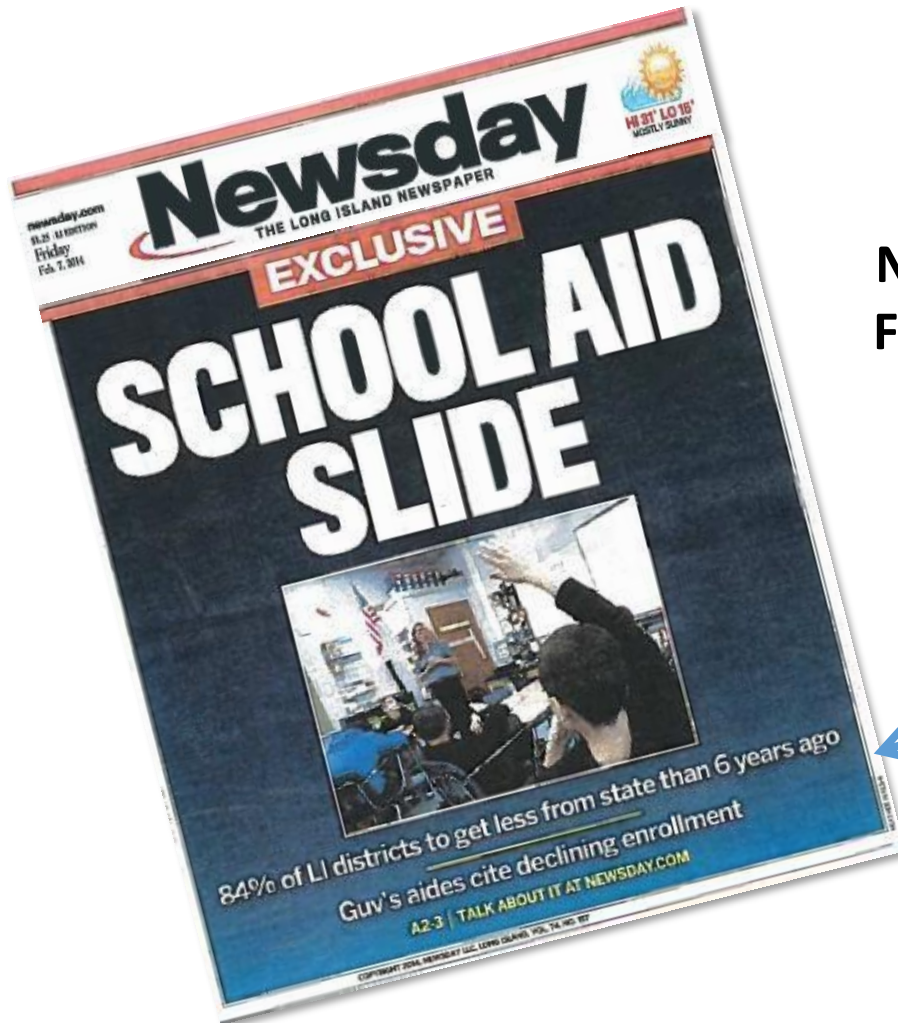


Three Part Budget



State Aid





**Newsday headline from
Friday, February 7, 2014**

**84% of Long Island District's
get LESS from NYS than
6 years ago**

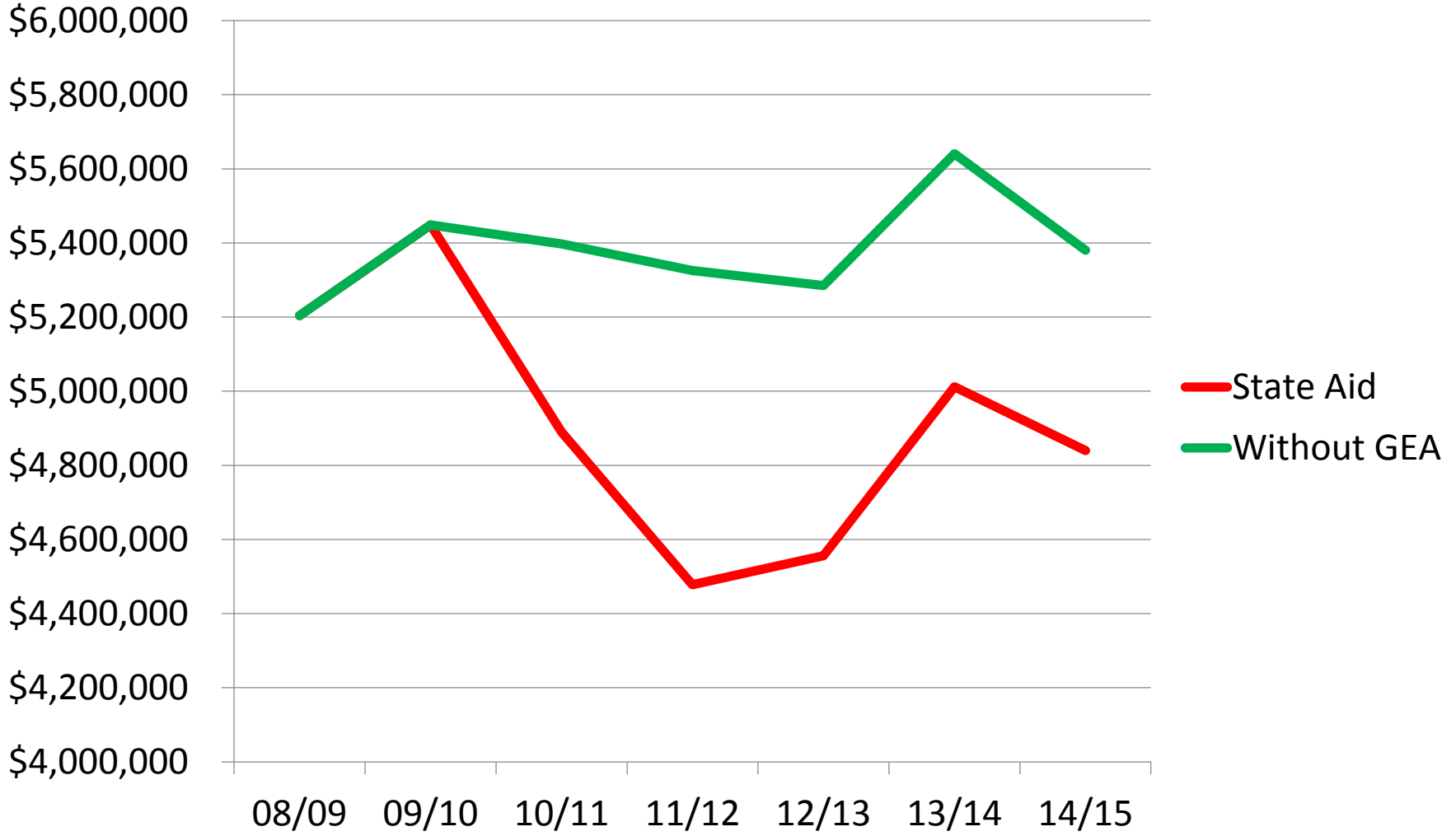


The effect of this loss is cumulative!

GAP ELIMINATION ADJUSTMENT	
2010-11	\$ (508,020)
2011-12	\$ (847,914)
2012-13	\$ (728,934)
2013-14	\$ (628,934)
2014-15	\$ (540,066)
Total Loss:	\$ (3,253,868)

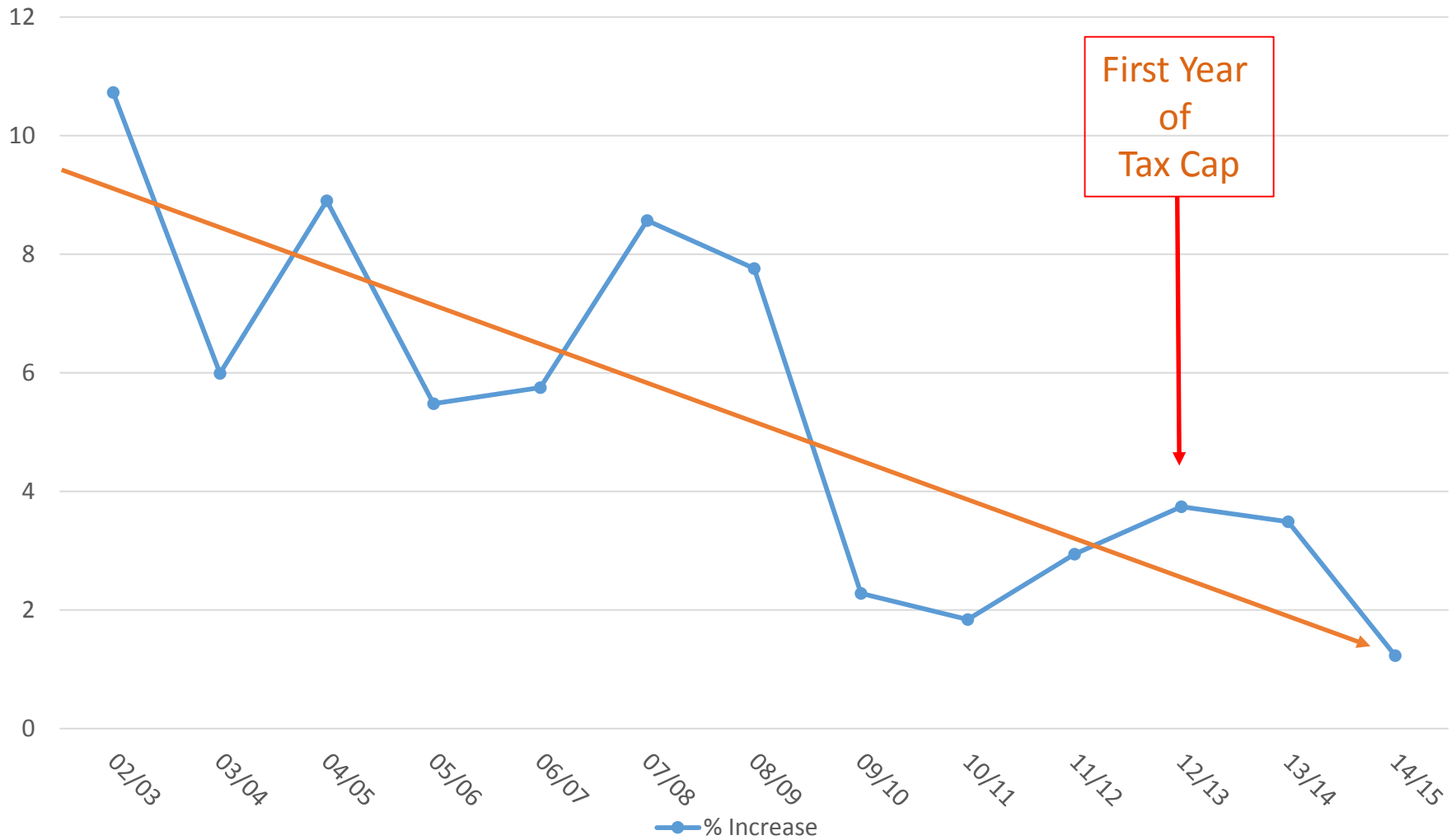
This is a NYS deficit being passed on to School Districts!

State Aid Lost to GEA



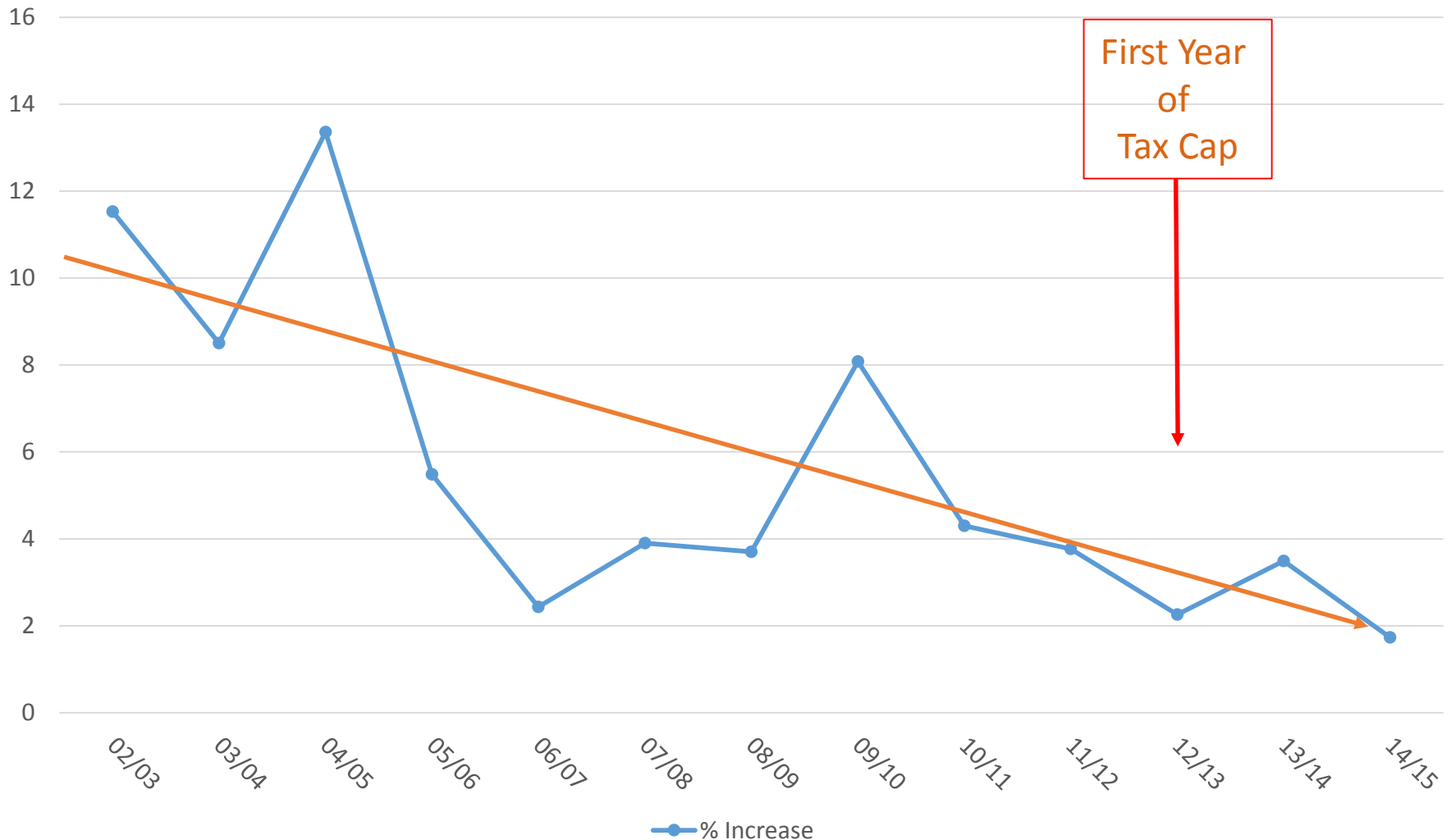
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Budget to Budget Trend (% Increase)



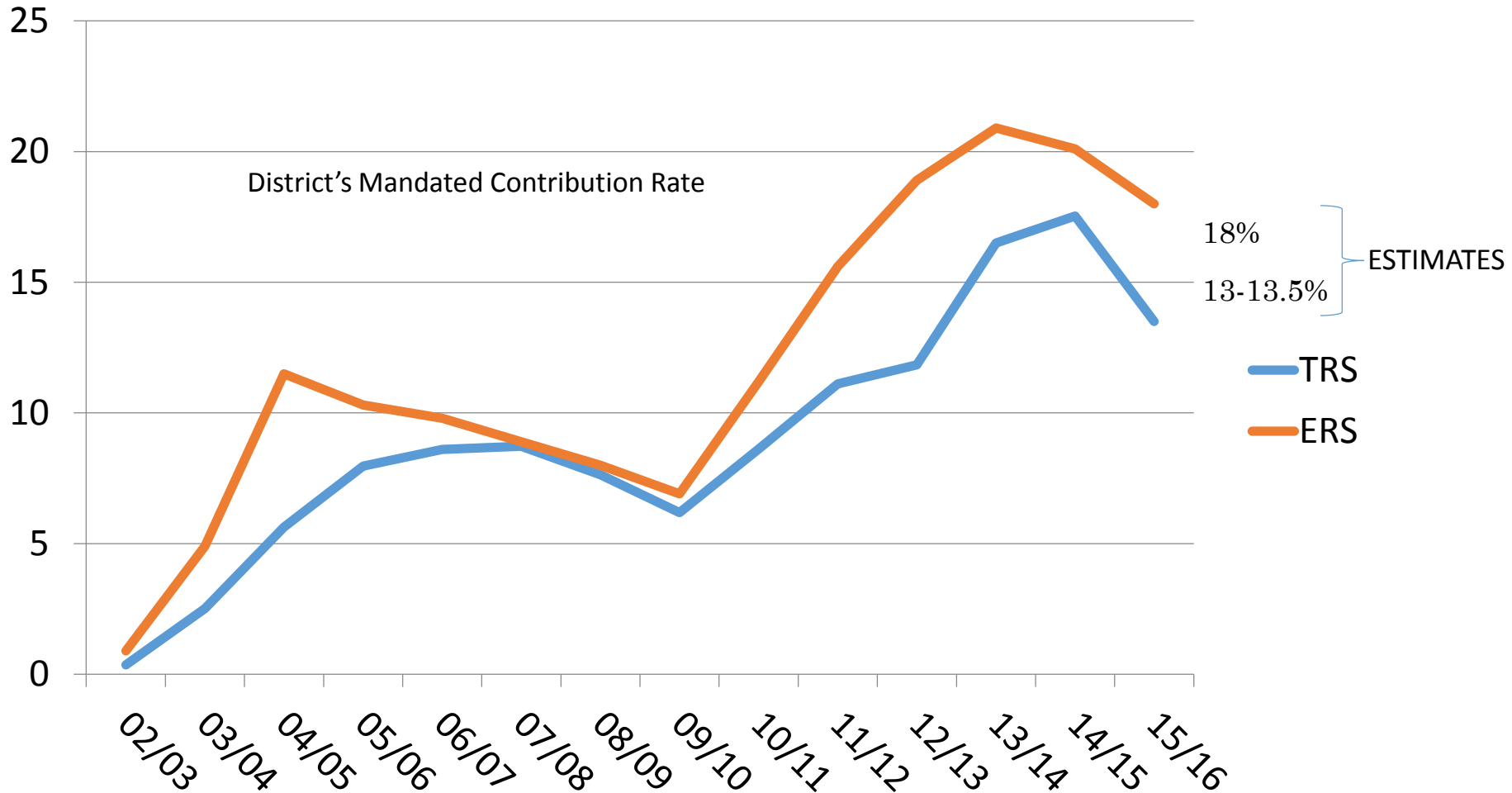
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Levy to Levy Trend (% Increase)



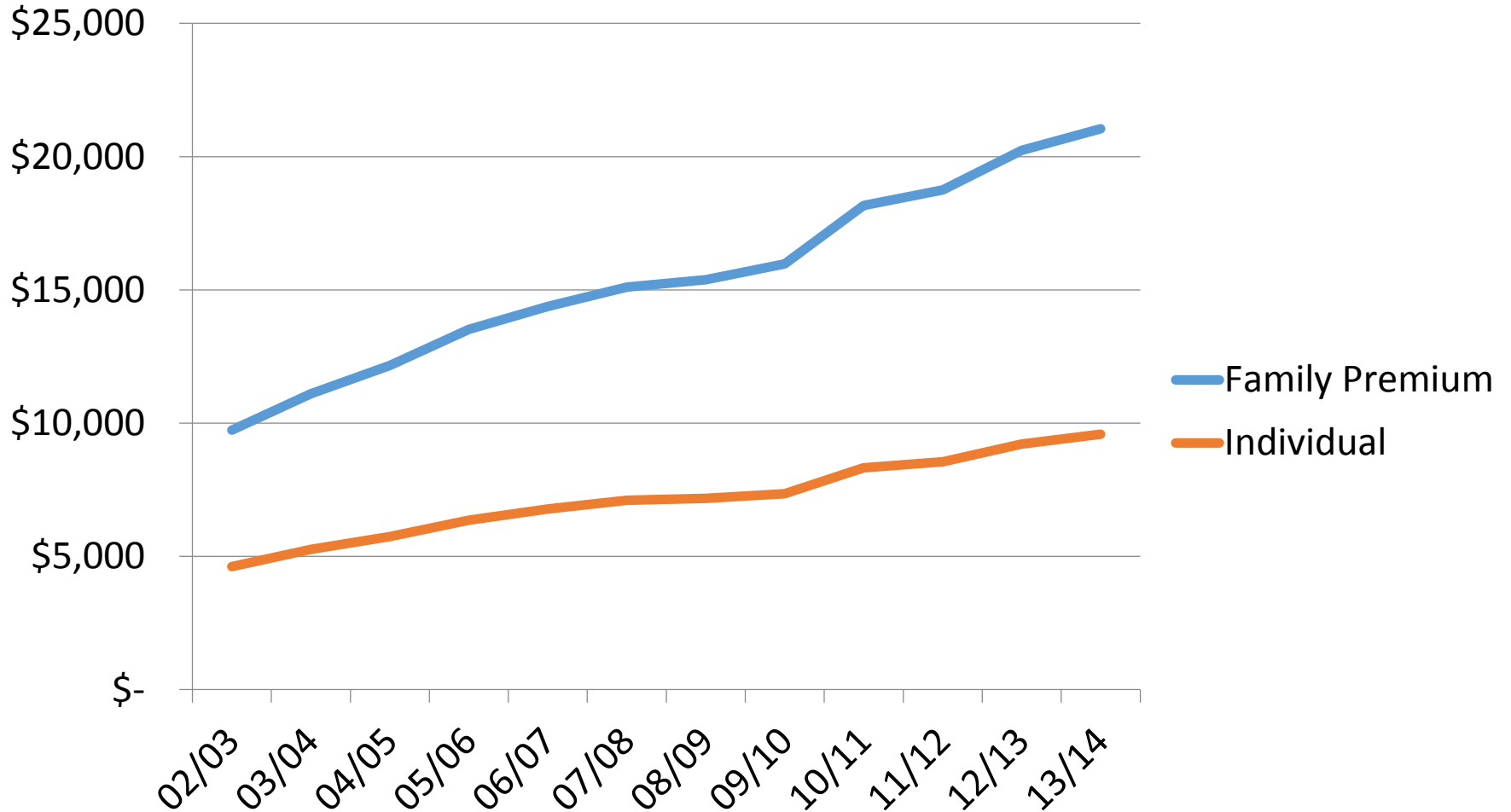
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Trend Line of Major Cost Factors: Teachers & Employee Retirement Systems (TRS/ERS)



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Trend Line of Major Cost Factors: Health Insurance Premium Cost



Expenditures

Revenue

BEFORE Tax Cap:

- (A) Develop Expenditure Plan
 - (B) Aid (Federal & State)
 - (C) Local Revenues
 - (D) Use of Reserves
- (E) Needed Tax Levy

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- (A) Develop Expenditure Plan
- (B) Aid (Federal & State)
- (C) Local Revenues
- (D) Use of Reserves
- (E) Needed Tax Levy

REVISED Due to Tax Cap:

- (A) Restricted Tax Levy
- + (B) Aid (Federal & State)
- + (C) Local Revenues
- + (D) Use of Reserves
- (E) Expenditure Plan

- Allowable Tax Levy Growth Factor (CPI Increase)
Forecasted at 1.6 – 1.8% (Under 2%)

After allowable exclusions and other adjustments allowed under the tax levy cap provisions:

- Projected Tax Levy Cap will be forecast in January

*These amounts are tentative and subject to change

- English as a Second Language (ESL)
- APPR
- Teacher Certification Requirements
- No Child Left Behind
- Special Education
- Dignity Act for All Students
- Auditors (Internal, External, Claims)
- Instructional Support Teams
- Staff Development
- Affordable Care Act (ACA)

*These are
just a few...*

5-Year Capital Facilities Plan
Academic Intervention Services Procedure
AIDS Education
AIMS
Annual Professional Performance Review
Annual Program Report & Support Services
Attendance Plan & Report
Audit Committee
Automatic External Defibrillators (AED's)
Behavioral Intervention Plan
BOCES Report Card
Building Condition Survey
Building Level School Safety Plan
Bus Driver Training for Special Ed Students
Character Education
Charter Schools Funding
Child Abuse Reporting in an Ed Setting
Claims Auditor
Compensatory Education
Comprehensive District Education Plan
Long Range Plan for Educational Facilities
Comprehensive Plan for Safety Education
Comprehensive Public School Safety Program
Corrective Action Plan
District Data Manager
District Intern Plan
District Wide School Safety Plan
Early Grade Size District Plan
Early Intervention- RTI
Education of Gifted & Talented Students Plan
Engineering Review of all Maintenance

Projects Costing over \$5,000
English Language Learners
Financial Statement's Accountant
Fingerprinting of Potential Employees
Functional Behavior Assessment
Gr. 3-8 Testing, Scoring, Analysis & Mailing
Incarcerated Students Plan
Inclusion Training and Staffing
Individual Home Instruction Plan
Individualized Educational Plans
Instructional Computer Technology Plans
Instructional Support Teams
Internal Auditor
LEA for IDEA
LEAP Reporting
Learning Standards
Local Assistance Plan
Local Special Education Comprehensive System of
Personnel Development
Mandated Testing and Scoring
Megan's Law
Mentor-Teacher Internship Program
Middle Level Education
No Child Left Behind
Occupational Education Plan
Pandemic Plan
Parentally Placed Students Attending Non-publics
Pension Costs - Increase Costs for ERS & TRS PD
Plan for Special Ed
Pesticide Notification Requirements
Physical Education School District Plan

Policy of Educating Pupil with LEP
Professional Development Plan & Report
Professional Performance Annual Report
Professional Performance Review Plan
Public School Performance Report
Pupil Attendance and Record Keeping
Purchase of Student Calculators
Registry of all Students with Disabilities
Requirement for Teaching Assistants
Response to Intervention - Spec. Ed Students
Revised Math Curriculum
SAVE Legislation Updated
School Based Shared Decision Making Plan
School Code of Conduct
School District Property Tax Report Card
School District Report Card
School Emergency Management Plan
SED Core Curriculum and Assessments
Segregation of Duties
SEQRA Review by School Districts
Set-Aside for Early Grade Intervention
Special Education Space Requirements Plan
Staff Development for Teacher Assistants
Statewide Data Collection
STEP Reporting
Student Dental Health Certificates
Twenty Additional State Performance Plan
Indicators- Special Education Students
Uniform Violent Incident Reporting System
Wellness Policy & Committee
WICKS Law

- Changes in Assessment and Assessed Value
- Changes in Tax Rate
- Changes in Adjusted Base Proportions
 - Residential 72.25%
 - Multi-Family/Condo/Co-Op 6.58%
 - Utilities 7.5%
 - Commercial 13.67%

Additional Proposition for District-wide

Capital Projects:	\$200,000
Technology Projects:	\$200,000

No additional cost to the taxpayers

Contingency Budget

If budget fails twice...

- District would be mandated to adopt a 0% tax levy increase
- Approximately \$500,000 in reductions would be necessary

Advocate, Advocate, Advocate

- Modify Tax Cap
- Increase in State Aid
- Remove GEA
- Provide funding to offset mandates

The bar has been raised and in order to meet those challenges, our students will need increased support – not dwindling resources...

- Increased Opportunities for All Students
 - Increased rigor
 - Higher standards
 - Professional development and curriculum resources to enhance the quality of instruction
 - Academic Intervention Supports

NOV 18

Budget
Development
Calendar

JAN 20

Budget
Development
Status Report

MAR 17

Budget
Revenue

MAY 5

Budget
Hearing

DEC 16

Budget
Fundamentals

FEB 24

Discussion on
Capital &
Technology
Reserves

APR 21

Budget
Adoption

MAY 19

Budget VOTE
ERHS 6am-9pm

Budget Advisory Committee Meetings will begin on January 7th, 2015

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Questions?

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