

# Baldwinsville Central School District

*Achieving our Full Potential Together!*



**2017-18 Budget Proposal  
April 3, 2017  
Board of Education Meeting**

## District Strategic Goals

- 1. Achieve educational excellence and high levels of learning for all.**
- 2. Promote collaboration, innovation and flexibility to prepare students for their future.**
- 3. Ensure equal access, opportunity and choice for all students.**

**We need to accomplish these goals  
and be fiscally responsive to our  
community**

## **BUDGET DEVELOPMENT PROCESS**

- **Community Input Committees**
  - Review budget component expenses
  - Make recommendations for additions or reductions for BOE review
- **Determine appropriate amount of reserves and fund balance that will be used to support the budget**
- **Determine staffing needs based on projected enrollment**
- **Improve, maintain, and or enhance student programs/opportunities**
- **Develop a budget where the tax levy does not exceed the tax cap**

## **MAJOR BUDGET INFLUENCES**

- **Flat revenues**
  - Tax Cap Mandate
- **Increase in costs**
  - Salaries
  - Special Ed
- **Focus on Fund Balance Management for 2017-18**
- **Develop a Multi Year Plan**

## HISTORICAL INFORMATION

YEAR	STAFFING	ENROLLMENTS
•2004-2005	951	6036
•2005-2006	937	6030
•2006-2007	960	5998
•2007-2008	982	5994
•2008-2009	1000	5895
•2009-2010	951	5826
•2010-2011	919	5745
•2011-2012	893	5702
•2012-2013	889	5663
•2013-2014	885	5631
•2014-2015	883	5659
•2015-2016	851	5630

## Average Tax Rate Increases

YEAR	ESTIMATED	ACTUAL
2017-2018	2.38%	??%
2016-2017	1.10%	-0.49%
2015-2016	1.82%	1.82%
2014-2015	2.87%	0.30%
2013-2014	2.90%	2.45%
2012-2013	0.65%	+2.83%*
2011-2012	1.80%	-2.55%
2010-2011	2.23%	-0.23%

\*Due to AB Settlement/PILOT

## APPROPRIATIONS

**2017-18**

## TOTAL 2017-2018 BUDGET

	2016-2017	2017-2018	%change
<b>Program</b>	<b>\$80,630,130</b>	<b>\$81,120,893</b>	<b>+.61%</b>
<b>Capital</b>	<b>\$14,745,942</b>	<b>\$15,081,569</b>	<b>+2.28%</b>
<b>Admin.</b>	<b>\$8,272,348</b>	<b>\$8,489,162</b>	<b>2.62%</b>
<b>Total Budget</b>	<b>\$103,648,420</b>	<b>\$104,691,624</b>	<b>1.01%</b>

## 2017-2018 PROGRAM COMPONENT

	2016-2017	2017-2018
•Regular School	\$31,263,914	\$30,029,744
•Students w/disabilities	10,054,960	12,774,434
•Workforce prep, library, AV, pupil services, tech, attendance, guidance, health & psychology	6,310,896	6,675,540
•Co-curricular, sports	1,342,504	1,380,763
•Staff development	663,570	606,744
•Pupil transportation	5,932,932	5,542,844
•Students w/disabilities summer program	97,692	97,692
•Employee benefits	24,963,662	24,013,132

	2016-2017	2017-2018
<b>Total Program</b>	<b>\$80,630,130</b>	<b>\$81,120,893</b>
<b>Percent of Budget</b>	<b>77.79%</b>	<b>77.49%</b>

## Program Summary

**2017-2018 CAPITAL COMPONENT**

	<b>2016-2017</b>	<b>2017-2018</b>
•Operation, maintenance, motor pool, assessments on school property	\$4,142,556	\$4,203,511
•Utilities	1,663,094	1,462,374
•Debt service	7,205,697	7,773,193
•Refund of property tax	8,000	6,000
•Employee benefits	1,726,595	1,636,491

	<b>2016-2017</b>	<b>2017-2018</b>
<b>Total Capital</b>	<b>\$14,745,942</b>	<b>\$15,081,569</b>
<b>Percent of Budget</b>	<b>14.23%</b>	<b>14.41%</b>

**Capital Summary**

## 2017-2018 ADMINISTRATIVE COMPONENT

	2016-2017	2017-2018
•BOE/Dist. Meetings	\$56,650	\$52,150
•Central admin. services including: Finance, Legal, HR, Public Info, Records Management, Office of Curriculum and Instruction	2,373,972	2,493,586
•Supervision- regular school	2,743,102	2,882,306
•Property/casualty/liability ins.	182,500	181,500
•BOCES admin. charge	445,609	456,574
•Employee benefits	2,456,507	2,423,046

	2016-2017	2017-2018
<b>Total Admin.</b>	<b>\$8,272,349</b>	<b>\$8,489,162</b>
<b>Percent of Budget</b>	<b>7.98%</b>	<b>8.11%</b>

## Administrative Summary

# REVENUES

**2017-18**

## 2017-18 ESTIMATED REVENUES

	2016-2017	2017-2018
•In lieu of tax	1,754,058	\$1,877,215
•County sales tax	106,250	106,250
•Student fees, game admission, other misc. charges	25,500	82,500
•Interest income	20,000	20,000
•Medicaid reimbursement	100,000	100,000
•Sale of property	75,000	100,000
•Tuition from other districts	50,000	50,000
•Medicare Part D refund	50,000	100,000
•Refund prior year expenses	495,000	495,000
•Unclassified revenue	70,000	70,000
<b>Subtotal Misc. Revenues:</b>	<b>\$2,745,808</b>	<b>\$3,000,965</b>



## 2017-2018 ESTIMATED REVENUES

	2016-2017	2017-18 @ 2 %	2017-18 @ 2.38 %
•Estimated state aid (inc. BOCES)	\$34,722,727	\$37,024,531	\$37,024,531
•Building aid	5,403,973	5,698,251	5,698,251
•(GEA) Gap Elimination Adjustment restoration	843,965	0	0
•Appropriation from fund balance	3,676,347	2,707,093	2,504,365
•Appropriation from reserves	2,862,836	1,800,000	1,800,000
<b>Total non-tax revenue:</b>	<b>\$50,255,656</b>	<b>50,230,840</b>	<b>50,028,112</b>
<b>Tax levy:</b>	<b>\$53,392,764</b>	<b>\$54,460,784</b>	<b>\$54,663,512</b>
<b>Total Revenue:</b>	<b>\$103,648,420</b>	<b>\$104,691,624</b>	<b>\$104,691,624</b>

## Estimated Tax Rate Increase for 2017-18

### Lysander, Van Buren, and Clay

Our Tax Cap is 2.38%

Prior slide has example of a 2% tax increase.

- The budget-to-budget increase is 1.01%
- Cost of living (CPIU) was +1.26% for calendar 2016

## What happens if voters do not approve the proposed budget?

- Put the same budget back before the voters
- Reduce the budget and ask the voters to approve the reduced budget
- Go directly to a contingent budget with no revote

## What is a contingent budget?

- A district that adopts a contingency budget may not increase its current tax levy by any amount, which would be a zero percent tax cap
- A district may not purchase non-instructional or instructional equipment
- The community may not use the district facilities unless they can pay the full cost for use

## **Proposition 2 Bus Purchase**

**Total maximum cost  
\$1,149,514**

The district will continue its annual bus purchase and replacement program. The above amount will purchase 12 student transport vehicles.

## **Proposition 3 Capital Reserve**

**Total Reserve Authorization: \$5 million  
Total Life of the Reserve: 10 years  
Source of Funds for Reserve: balance from 2014 reserve; year end surplus from operations; transfers from Board of Education designated reserves; budgetary appropriations and New York State Aid.**

## **Meet the Board Candidates for 2017**

**Tuesday, May 9, 2017, at 6:30 P.M.**

**Durgee Junior High School Cafeteria**

**Prior to the Public Budget Hearing the District will host a Meet the Candidates session. Each candidate will speak for 2 minutes about themselves and why they want to be a Board member.**

## **Public Budget Hearing**

**Tuesday, May 9, 2017  
7 P.M.**

**Durgee Junior High School Cafeteria**

**2017-2018 Budget Vote**

**Tuesday, May 16, 2017  
6 A.M. - 9 P.M.  
Baker High Small Gymnasium**