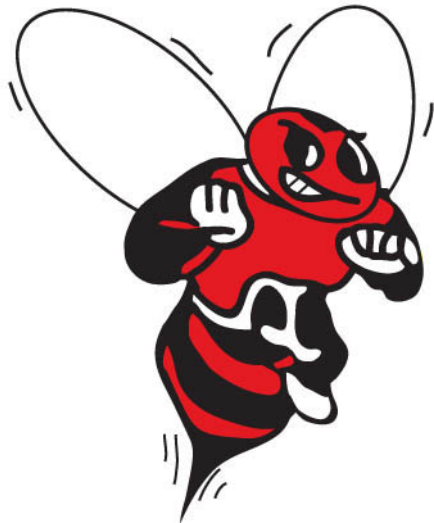


Baldwinsville Central School District



**2015-16 Budget Proposal
April 13, 2015
Board of Education Meeting**

BUDGET GOAL

Maintain and continue to provide high quality opportunities for our students while being 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**

Estimated Tax Rate Increase

Lysander, Van Buren, and Clay
1.82%

- **We are at the tax cap for 2015**
- **The budget to budget increase is 2.15%**
- **Cost of living (CPIU) was +1.62% for calendar 2014**

MAJOR BUDGET INFLUENCES

- **Flat revenues**

- Gap Elimination Adjustment
- Continued reduction of county sales tax revenue
- Tax Cap Mandate

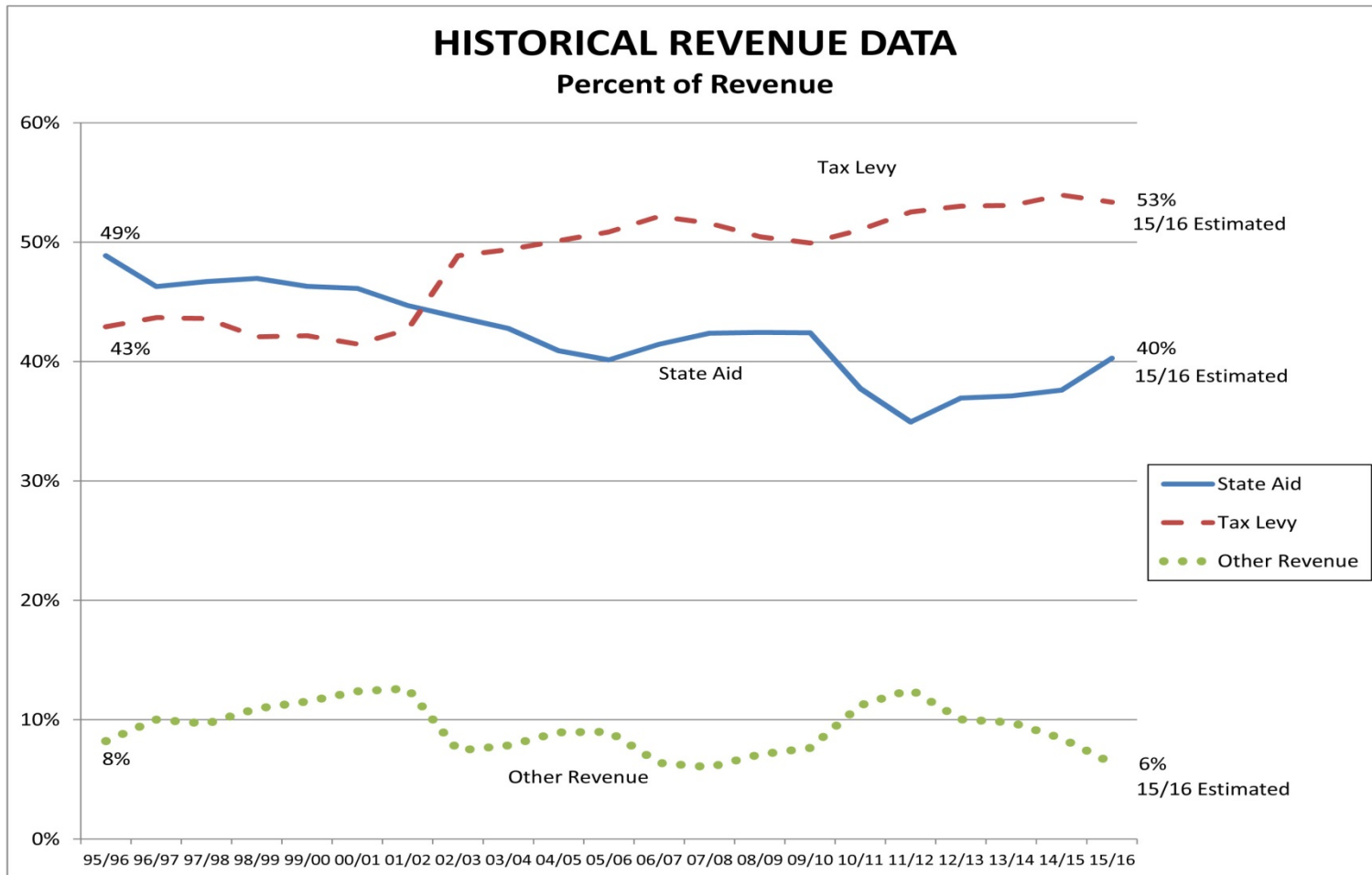
- **Increase in costs**

- Salaries
- Health insurance costs

HISTORICAL INFORMATION

YEAR	STAFFING	ENROLLMENTS
•2003-2004	936	5960
•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	?	5690

HISTORICAL REVENUE DATA



Average Tax Rate Increases

YEAR	ESTIMATED	ACTUAL
● 2015-2016	+1.82%	?%
● 2014-2015	+2.87%	+.30%
● 2013-2014	+2.9%	+2.45%
● 2012-2013	+.65%	+2.83%*
● 2011-2012	+1.8%	-2.55%
● 2010-2011	+2.23%	-.23%

***Due to AB Settlement/PILOT**

APPROPRIATIONS

2015-2016

TOTAL 2015-2016 BUDGET

	2014-2015	2015-2016	%change
Program	\$75,440,713	\$77,197,714	+2.32%
Capital	\$13,286,430	\$13,496,545	+1.58%
Admin.	\$8,160,076	\$8,279,656	+1.46%
Total Budget	\$96,887,219	\$98,973,915	+2.15%

2015-2016 PROGRAM COMPONENT

	2014-2015	2015-2016
●Regular School	\$28,854,708	\$29,912,487
●Students w/disabilities	9,552,736	9,984,548
●Workforce prep, library, AV, pupil services, tech, attendance, guidance, health & psychology	5,858,367	6,007,605
●Co-curricular, sports	1,221,255	1,252,295
●Staff development	343,506	647,084
●Pupil transportation	5,820,629	5,820,212
●Students w/disabilities summer program	97,692	97,692
●Employee benefits	23,691,760	23,475,791

	2014-2015	2015-2016
Total Program	\$75,440,713	\$77,197,714
Percent of Budget	77.86%	78.00%

Program Summary

2015-2016 CAPITAL COMPONENT

	2014-2015	2015-2016
•Operation, maintenance, motor pool, assessments on school property	\$3,863,422	\$4,506,993
•Utilities	1,725,674	1,432,594
•Debt service	5,962,873	5,907,101
•Refund of property tax	10,000	8,000
•Employee benefits	1,724,461	1,641,857

	2014-2015	2015-2016
Total Capital	\$13,286,430	\$13,496,545
Percent of Budget	13.71%	13.64%

Capital Summary

2015-2016 ADMINISTRATIVE COMPONENT

	2014-2015	2015-2016
•BOE/Dist. Meetings	\$34,300	\$53,150
•Central admin. services including: Finance, Legal, HR, Public Info, Records Management, Office of Curriculum and Instruction	2,289,112	2,276,775
•Supervision- regular school	2,744,746	2,832,111
•Property/casualty/liability ins.	217,857	230,719
•BOCES admin. charge	394,874	468,823
•Employee benefits	2,479,187	2,418,078

	2014-2015	2015-2016
Total Admin.	\$8,160,076	\$8,279,656
Percent of Budget	8.42%	8.37%

Administrative Summary

REVENUES

2015-2016

2015-2016 ESTIMATED REVENUES

	2014-2015	2015-2016
•In lieu of tax	\$1,522,668	\$1,563,649
•County sales tax	106,250	106,250
•Student fees, game admission, other misc. charges	25,500	25,500
•Interest income	60,000	20,000
•Medicaid reimbursement	100,000	100,000
•Sale of property	75,000	75,000
•Tuition from other districts	50,000	50,000
•Medicare Part D refund	50,000	50,000
•Refund prior year expenses	295,000	395,000
•Unclassified revenue	80,000	70,000
Subtotal Misc. Revenues:	\$2,364,418	\$2,455,399

2015-2016 ESTIMATED REVENUES

	2014-2015	2015-2016
•Estimated state aid (inc. BOCES)	\$31,893,215	\$34,213,262
•Building aid	4,123,401	4,895,483
•Full day kindergarten aid	1,400,000	755,872
•Appropriation from fund balance	1,500,000	1,500,000
•Appropriation from reserves	3,736,088	2,342,257
Total non-tax revenue:	\$45,017,123	\$43,706,874
Tax levy:	\$51,870,096	\$52,811,641
Total General Fund revenue:	\$96,887,219	\$98,973,915

Estimated Tax Rate Increase

Lysander, Van Buren, and Clay
1.82%

- We are at the tax cap for 2015
- The budget-to-budget increase is 2.15%
- Cost of living (CPIU) was +1.62% for calendar 2014

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
\$1,061,468

The district will continue its annual bus purchase and replacement program.

Proposition 3
Energy Performance
Project (EPC)

Total cost not to exceed: \$3,500,000

Taxpayer vote allows the district to maximize NYS building aid for a project focused on saving energy in our buildings. Between state aid and energy savings this project will not affect the tax levy.

Public Budget Hearing

Tuesday, May 12, 2015

7 P.M.

Durgee Junior High School Cafeteria

2015-2016 Budget Vote

Tuesday, May 19, 2015

6 A.M. - 9 P.M.

Baker High School Auditorium