



Shenendehowa

Central Schools

2016-17 Budget Development

*Putting the Educational Journey
as the Priority*



Putting the Educational Journey as the Priority

Leveraging Opportunities

- Student curiosity, engagement & passion
- Embracing the integration of instructional technology
- Supporting quality pedagogy
- Balanced and/or authentic assessments and monitoring student learning





Putting the Educational Journey as the Priority

Foundation Principles

Reticent of tax cap limitations

Use a disciplined and proactive approach

Compliance with legal and contractual obligations

Cognizant of the external mandated cost drivers/factors

Review and analyze multiple options and scenarios to be cost effective

Maintain value-added focus on preservation and provision of quality programs and services

Key Components

Value Added —
Raising achievement & improving operations

Cost Effectiveness —
Doing things more effectively and efficiently, and strategically using resources

Revenue and Tax Impact —
Recognizing the dynamic nature of the economy- state aid & tax cap limitations



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Value Added —

- Goal attainment- synergy of efforts
- Academic capacity- implications of class size and composition, staffing
- Academic supports- interventions and specialized supports- mandated and local
- Academic rigor- course options and pathways to graduation

Cost Effectiveness —

- Leveraging wireless technology to improve instruction and operation responsiveness
- Strategic repurposing of resources to enhance program outcomes
- Controlling salary adjustments via collective bargaining

Revenue and Tax Impact —

- GEA outstanding balance = \$1,753,022
- Tax Cap Limit = .78%
- 3 yr tax cap average = 2.11%
- 3 yr tax levy impact = 1.4%
- 3 yr true tax rate average = 0.19%
- Potentially higher tax valuations
- 3 yr tax valuations average = 1.55%
- Fund balance and reserve capacity
- Property Tax Freeze Credit Plan approved- taxpayers benefit for 2016



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Cost Effectiveness—Cost Drivers

External/Mandated Cost Drivers

Stabilized pension rates

Minimal budget impact from
ERS and TRS

Stabilized health insurance rates

Competitive bidding of rates
Affordable Care Act
implications

Instructional Cost Drivers

Enrollment & class size implications

Impact of MS/HS bubbles

Student demographic shifts

Multilingual documents and supports

New Benchmarks

Regents math, ELA & social studies
(2022/2018)

Preserving experienced/quality instructional staff

Changing demographics
Admin organizational capacity

Program offerings and supports

Elective course capacity and dis-enrollment
AIS supports/study skills
Mental Health and counseling
Summer Regents review courses

Instructional materials-multi-year plans

Mobile devices/obsolescence plan
textbooks, review books, digital content

Operational Cost Drivers

Pending negotiations
STA & CSEA

Five-year Facilities Plan

**Classroom furniture
replacement plan**

Security/access points plan

Athletic fields rehab plan



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Expenditure Summary

Expenses	2015-16 Adopted Budget	Contractual & Trend Incr/Decr	2016-17 Draft Budget	Strategic Incr/Decr	2016-17 Proposed Budget	% of Total Budget	% Increase
Inst. Salaries	54,752,380	1,169,063	55,921,443	190,000	56,111,443	34.00%	2.48%
Admin Salaries	5,060,380	121,148	5,181,528	0	5,181,528	3.14%	2.39%
Non-Inst. Salaries	25,680,194	569,704	26,249,898	149,031	26,398,929	16.00%	2.80%



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Expenditure Summary

Expenses	Adopted Budget	Contractual & Trend Incr/Decr	2016-17 Draft Budget	Strategic Incr/Decr	2016-17 Proposed Budget	% of Total Budget	% Increase
Equip.	405,000	0	405,000	10,000	415,000	.25%	2.47%
Cont./ Other	9,325,453	(313,377)	9,012,076	877,829	9,889,905	5.99%	6.05%
Text, Library	911,568	0	911,568	0	911,568	.55%	0.00%
BOCES	5,536,333	172,752	5,709,085	(422,524)	5,286,561	3.20%	-4.51%



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Expenditure Summary

Expenses	Adopted Budget	Contractual & Trend Incr/Decr	2016-17 Draft Budget	Strategic Incr/Decr	2016-17 Proposed Budget	% of Total Budget	% Increase
Supplies	3,499,261	49,050	3,548,311	53,570	3,601,881	2.15%	2.93%
Benefits	45,697,254	(156,285)	45,540,969	0	45,540,969	27.60%	-0.34%
Transfers to Other Funds	12,025,000	(275,000)	11,750,000	0	11,750,000	7.12%	-2.29%
Special Aid (Summer Spec Ed)	350,000	0	350,000	0	350,000	.21%	0.00%
Capital Fund	700,000	0	700,000	0	700,000	.43%	0.00%
Debt Service	10,975,000	(275,000)	10,700,000	0	10,700,000	6.48%	-2.51%



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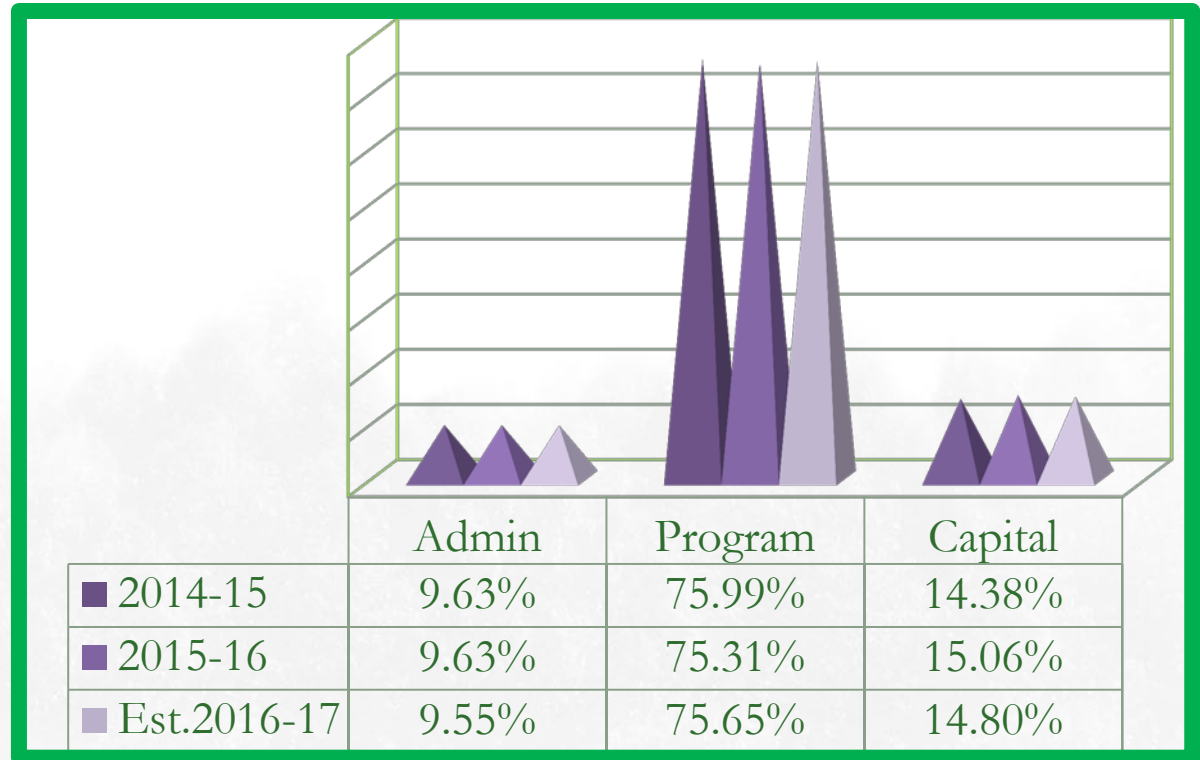
Expenditure Summary

Expenses	Adopted Budget	Contractual & Trend Incr/Decr	2016-17 Draft Budget	Strategic Incr/Decr	2016-17 Proposed Budget	% of Total Budget
Totals	162,892,823	1,337,055	164,229,878	857,906	165,087,784	100%
Increase Over Prior Year						\$ 2,194,961
Percent Diff.	1.72%					1.35%



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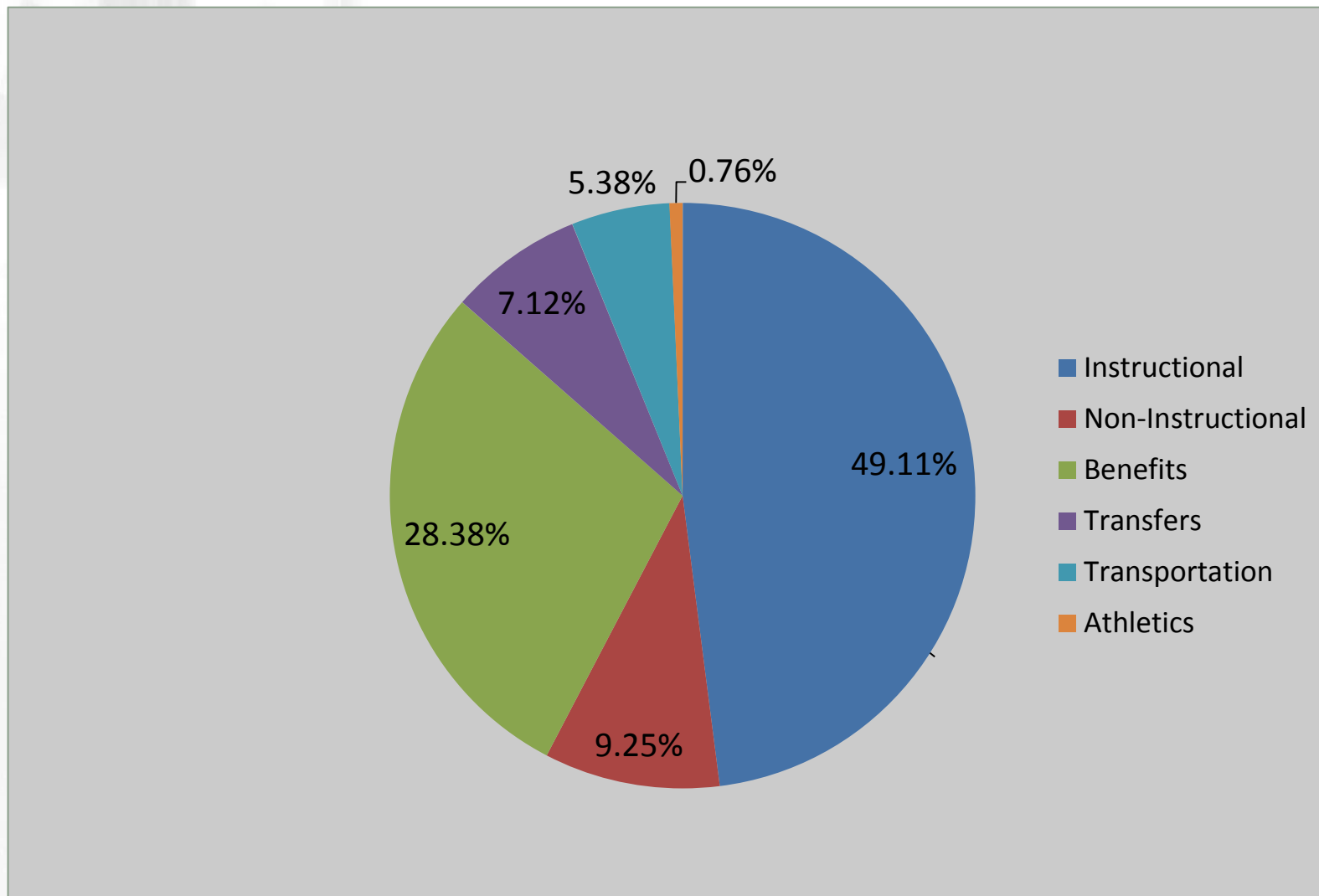
Cost Effectiveness – Three-part Budget Distribution





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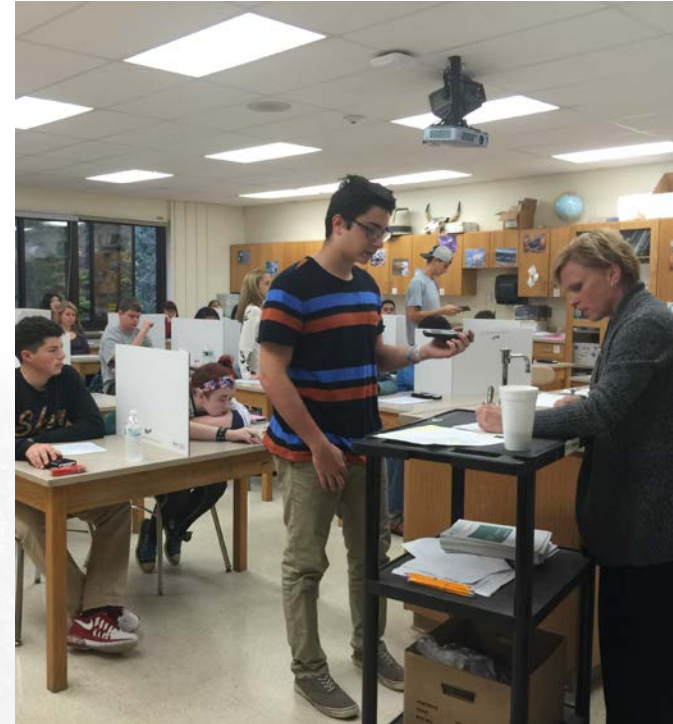
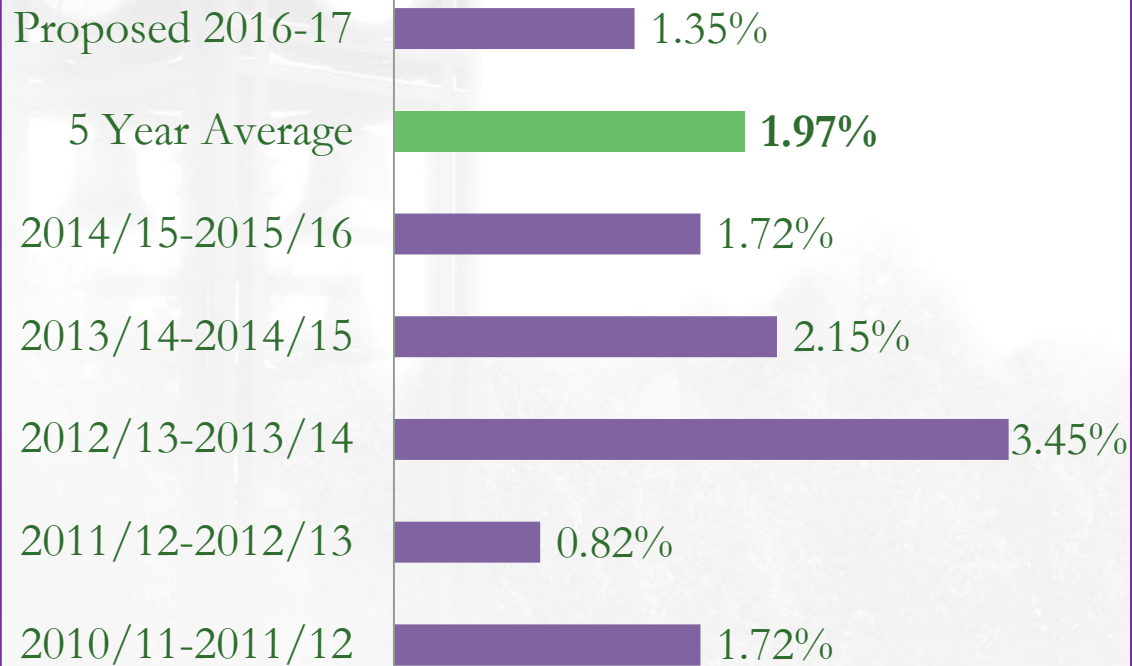
Cost Effectiveness – Three-part Budget Distribution





Putting the Educational Journey as the Priority

Cost Effectiveness – Three-part Budget Distribution





Putting the Educational Journey as the Priority

2016-17 Revenue Projections

Revenue Categories	2015-16 Budgeted Revenues	% of Budget	Adds/ Deducts	2016-17 Projected Revenues	% of Budget
Real Property Tax Items	115,811,236	71.10%	910,543	116,721,779	70.70%
Property Taxes (incl STAR)	115,241,099	70.75%	884,544	116,125,643	70.34%
PILOT, Interest & Penalties	570,137	0.35%	25,999	596,136	0.36%
Federal Revenue	175,000	0.11%	(90,000)	85,000	0.05%
State Aid	42,783,912	26.27%	1,423,893	44,207,805	26.77%



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2016-17 Revenue Projections

Revenue Categories	2015-16 Budgeted Revenues	% of Budget	Adds/ Deducts	2016-17 Projected Revenues	% of Budget
Other Items	697,675	0.43%	(44,475)	653,200	0.40%
Interest	15,000	0.01%	(5,000)	10,000	0.01%
Fund Balance	3,410,000	2.09%	0	3,410,000	2.07%
Appropriate Fund Balance	2,000,000	1.23%	0	2,000,000	1.21%
Retirement Reserve	750,000	0.46%	0	750,000	0.45%
Employee Benefits Reserve	660,000	0.41%	0	660,000	0.40%
Total Rev.	162,892,823	100%	2,194,961	165,087,784	100%



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Analysis of State Aid

Revenue Items	2015-16 Budget	% of Total State Aid Amount	(Based on Gov. Budget) 2016-17 Projected	\$ Amount Diff	% of Total State Aid Amount
Foundation Aid	27,011,397	63.13%	27,031,639	20,242	61.15%
BOCES Aid	1,977,520	4.62%	1,731,650	(245,870)	3.92%
Building Aid	6,781,971	15.85%	6,741,802	(40,169)	15.25%
Transportation Aid	7,562,423	17.68%	8,201,059	638,636	18.55%
Excess Cost Aid	1,069,992	2.50%	1,280,068	210,076	2.90%
Instructional Materials Aid	969,202	2.27%	974,609	5,407	2.20%
Gap Elimination Adjustment	(2,588,593)	-6.05%	(1,753,022)	835,571	-3.97%
TOTAL STATE AID	42,783,912	100.00%	44,207,805	1,423,893	100.00%



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History of aid lost due to Gap Elimination Adjustments 2008-09 to 2016-17

2010-11:	(\$4,879,938)
2011-12:	(\$6,964,503)
2012-13:	(\$6,758,633)
2013-14:	(\$5,018,522)
2014-15:	(\$4,174,124)
2015-16:	(\$2,588,593)
2016-17:	(\$1,753,022)
TOTAL:	(\$32,137,335)



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Tax Cap Comparative Analysis

	2015-16 Adopted Budget		2016-17 Proposed Budget Increase	
	\$162,892,823	1.72%	\$165,087,784	1.35%
Property Taxes - Tax Levy Limit Cap Allowance	\$117,076,190	\$3.17%	\$116,137,127	.78%
Property Taxes Budget Levy	\$115,241,099	\$1.55%	\$116,125,643	.77%
Amount Below Tax Cap Limit	\$1,835,091 less than Tax Cap	1.62% less than Tax Cap	\$11,484 less than Tax Cap	.01% less than Tax Cap



2016-17 Budget Referendum

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- ☐ 2016-17 Proposed Budget
- ☐ Bus Purchase Resolution
- ☐ BOE Candidates (3 Seats)
- ☐ Capital Reserve Establishment

VOTE DATE...MAY 17
7 a.m. – 9 p.m.
Gowana Gymnasium



Putting the Educational Journey as the Priority

The budget is not about dollars and cents...

- It is about what programs and services we offer to our students and how effective we want them to be.
- It is a commitment to provide our children with ample opportunities to explore, to innovate, to problem solve and to be politically sagacious.





2016-17 Budget Development Process

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VOTE DATE...MAY 17th