



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





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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

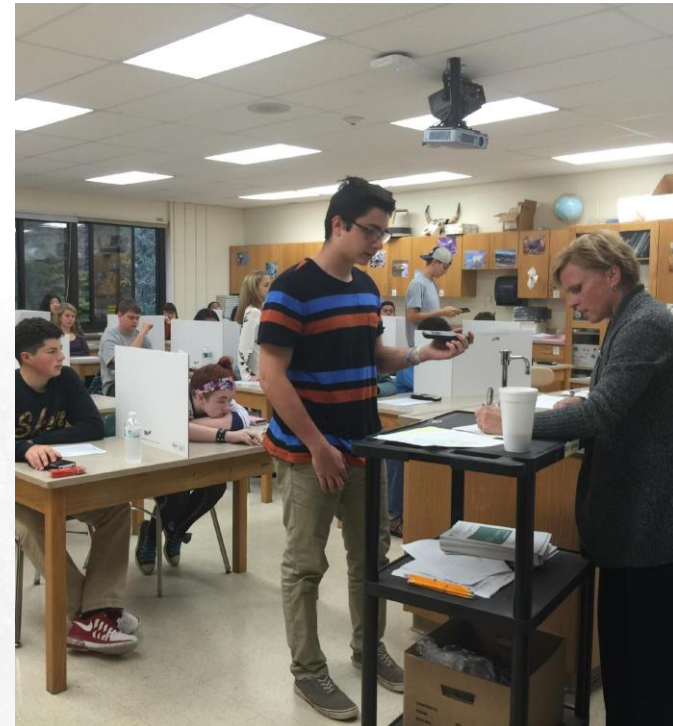
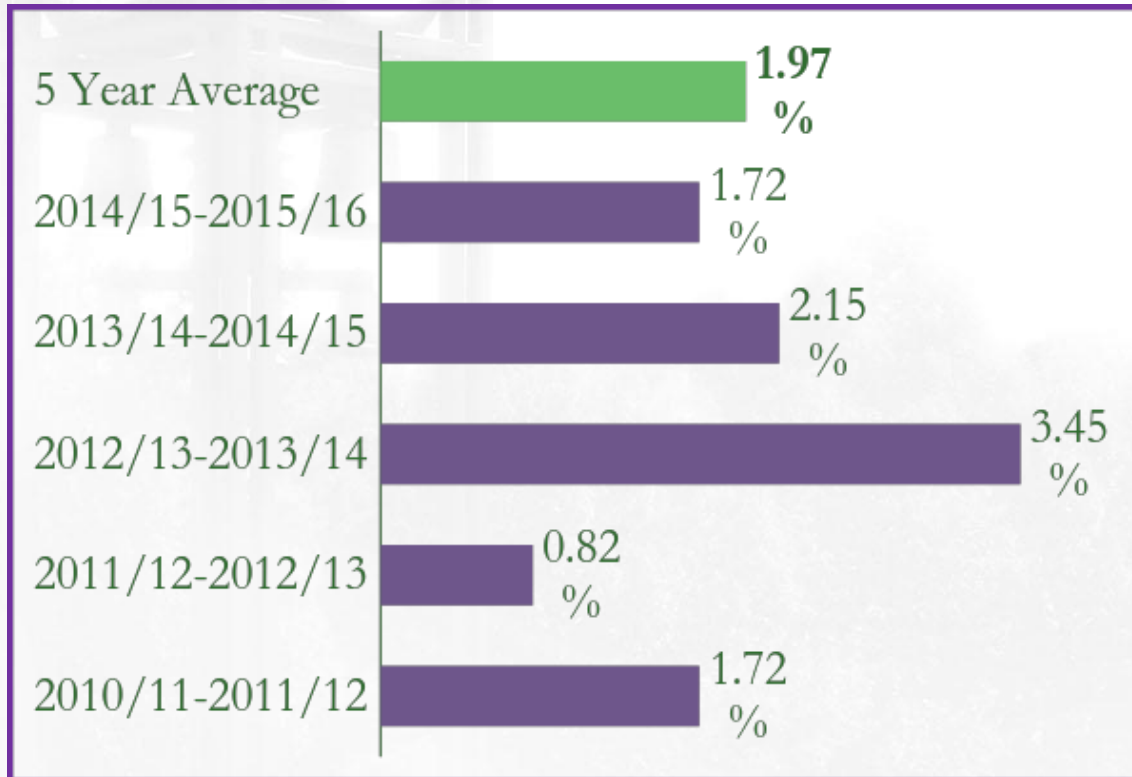
Revenue and Tax Impact —

- GEA outstanding balance = \$2, 588,593
- Tax Cap Limit = est. to be zero (0%)
 - 3 yr Tax Cap average = 3.82%
 - 3 yr tax levy impact = 2.08%
 - 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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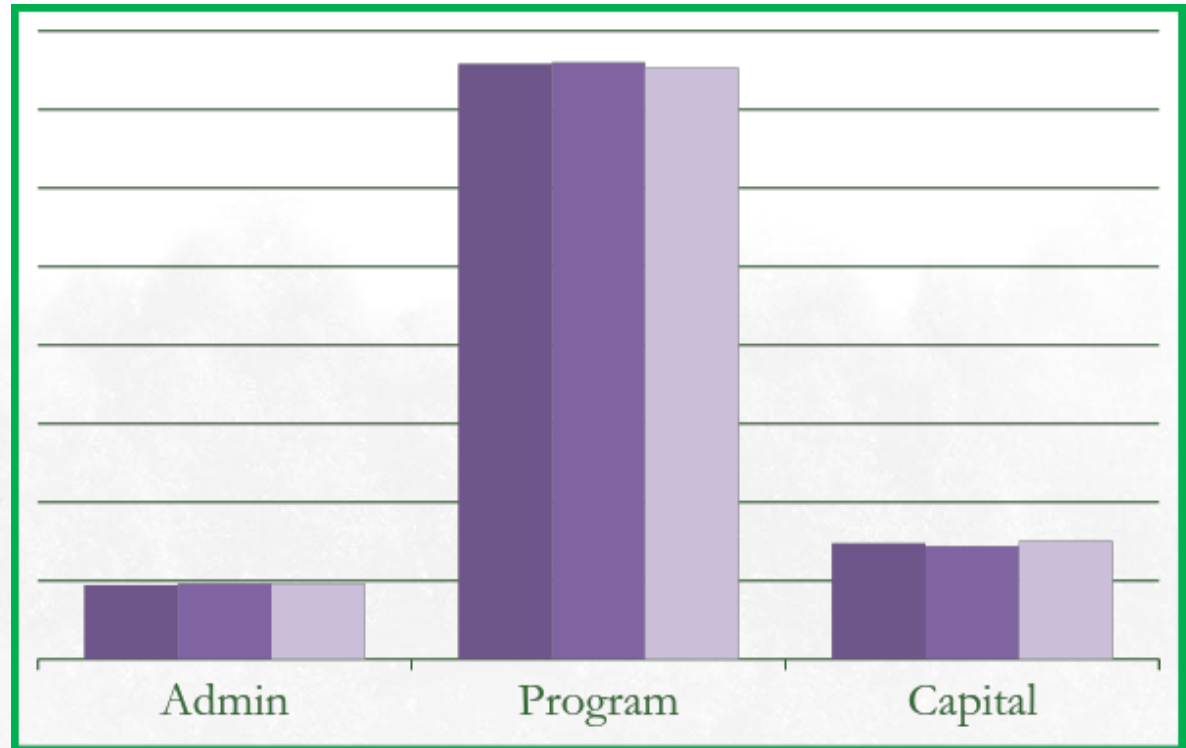
Cost Effectiveness- Five Year Budget Increase





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Cost Effectiveness- Three-part Budget Distribution





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Mid-Year Expenditure Projections 2015-16

Expenses	Adopted Budget	Carryover Enc. & Budget Adj.	Adjusted Budget	Mid-Year Adj.	Proj. Exp.
Inst. Salaries	54,752,380	2,310	54,754,690	(873,918)	53,880,772
Admin Salaries	5,060,380	0	5,060,380	(84,923)	4,975,457
Non-Inst. Salaries	25,680,194	16,946	25,697,140	(554,084)	25,143,056



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Mid-Year Expenditure Projections 2015-16

Expenses	Adopted Budget	Carryover Enc. & Budget Adj.	Adj. Budget	Mid-Year Adj.	Projected Expenditures
Equipment	405,000	52,692	457,692	0	457,692
Cont./ Other	9,325,453	814,411	10,139,864	(833,041)	9,306,823
Text, Library	911,568	258,522	1,170,090	(195,241)	974,849
BOCES	5,536,333	(522,246)	5,014,087	(25,656)	4,988,431



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Mid-Year Expenditure Projections 2015-16

Expenses	Adopted Budget	Carryover Enc & Budget Adjust	Adj Budget	Mid-Year Adj.	Projected Expenditures
Supplies	3,499,261	319,953	3,819,214	(459,824)	3,359,390
Benefits	45,697,254	15,359	45,712,613	(1,287,561)	44,425,052
Transfers to Other Funds	12,025,000	0	12,025,000	0	12,025,000
Totals	162,892,823	957,947	163,850,770	(4,314,248)	159,536,522
Projected % of Budget					97.37%



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Mid-Year Revenue Projections 2015-16

Revenue Projections	Budget	Carryover Enc. & Re-approp.	Revised Budget	Mid-year Adj.	Revised Proj.
Real Property Tax Items	115,811,236	0	115,811,236	72,765	115,884,001
<i>Property Taxes (incl STAR)</i>	<i>115,241,099</i>	<i>0</i>	<i>115,241,099</i>	<i>47,765</i>	<i>115,288,864</i>
<i>PILOT, Interest & Penalties</i>	<i>570,137</i>	<i>0</i>	<i>570,137</i>	<i>25,000</i>	<i>595,137</i>
Federal Revenue	175,000	0	175,000	(92,040)	82,960
State Aid	42,783,912	0	42,783,912	364,651	43,148,563



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Mid-Year Revenue Projections 2015-16

Rev. Proj.	Budget	Carryover Enc. & Re- app.	Revised Budget	Mid-year Adj.	Revised Projections
Other Items	697,675	0	697,675	(98,728)	598,947
Interest	15,000	0	15,000	(5,000)	10,000
App. Fund Balance	3,410,000	957,946	4,367,946	0	4,367,946
Total Proj. Rev.	162,892,823	957,946	163,850,769	241,648	164,092,417
Total Projected Revenues to be Received					100.1%



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Fund Balance Projections: 2015-16 to 2016-17

	Assumes \$2.0M Re-appropriation in 2016-2017	
Unreserved/Unapp. Fund Balance: 6/30/15	(A)	6,260,496
Year-End Estimates		
Revenues incl. Carryover Enc.	(B)	164,092,417
Expenditures incl. Carryover Enc.	(C)	(159,536,522)
Excess Revenues Over Expenditures (B-C)	(D)	4,555,895



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Fund Balance Projections: 2015-16 to 2016-17

		Assumes \$2.0M Re-appropriation in 2016-2017
Projected Unreserved/Unapprop. Fund Balance (A+D)	(E)	10,816,391
Reserved for Retirement Liability	(F)	?
Reserved for Tax Certiorari Liability	(G)	?
Reserved for Workers Comp Liability	(H)	?



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Fund Balance Projections: 2015-16 to 2016-17

	Assumes \$2.0M Re-appropriation in 2017-2018	
Reserved for Employee Benefits Accrued Liability	(I)	?
Capital Reserve ?	(J)	(2,500,000)
Re-appropriation for 2016-17	(K)	(2,000,000)
Projected Unres./Unapprop. Fund Balance 6/30/16 (Sum E-K)	(L)	6,316,391
Projected % Fund Balance 6/30/16		3.82%



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Fund Balance Projections: 2015-16 to 2016-17

		2016-2017 (Assumes \$2.0M Re-appropriation in 2017-2018)	
Unreserved/Un-approp. Fund Balance: 6/30/16	(A)	6/30/16	6,316,391
Year-End Estimates			
Revenues incl Carry-over Enc.	(B)	100% Rev	165,336,215
Expenditures incl Carryover Enc.	(C)	99% Exp	(163,682,853)
Excess Revenues Over Expenditures (B-C)	(D)		1,653,362



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Fund Balance Projections: 2015-16 to 2016-17

		2016-2017 (Assumes \$2.0M Reappropriation in 2017-2018)
Projected Unreserved/Unapprop. Fund Balance (A+D)	(E)	7,969,753
Reserved for Retirement Liability	(F)	?
Reserved for Tax Certiorari Liability	(G)	?
Reserved for Workers Comp Liability	(H)	?



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Fund Balance Projections: 2015-16 to 2016-17

	2016-17 (Assumes \$2.0M Re-appropriation in 2017-2018)	
Reserved for Employee Benefits Accrued Liability	(I)	?
Capital Reserve ?	(J)	?
Re-appropriation for 2017-18	(K)	(2,000,000)
Projected Unres./Unapprop. Fund Balance 6/30/17 (Sum E-K)	(L)	5,969,753
Projected % Fund Balance 6/30/17		3.56%



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Cost Effectiveness—Cost Drivers

External/Mandated Cost Drivers

Stabilized pension rates

Minimal budget impact

ERS - ???%

TRS - ???%

Stabilized health insurance rates

Competitive bidding of rates

Affordable Care Act

implications

Carbon monoxide detectors

Instructional Cost Drivers

Enrollment & class size implications

Impact of MS/HS bubbles

Stabilization at ES level

Student demographic shifts

Culturally Responsive instruction

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

Engineering infused in science K-12

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

Video & streaming capacity

Signage plan roll-out

Classroom furniture replacement
plan

Playground repair/replacement
Plan

Security/access points plan

Athletic fields rehab plan



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Three-Year Forecast: 2016-19

Type of Expense	2015-16 Projected Mid Year Est	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast
Salaries and Wages	83,999,285	86,836,902	89,785,274	92,838,175
<i>Current Staff - Admin</i>	4,975,457	5,124,721	5,252,839	5,384,160
<i>Current Staff - Instructional</i>	53,880,772	55,901,440	58,050,615	60,283,667
<i>Current Staff - Non-Instructional</i>	25,143,056	25,810,741	26,481,820	27,170,348
Fringe Benefits	44,425,052	46,320,291	49,359,389	52,875,777
<i>Health Insurance</i>	23,312,208	25,583,879	27,899,419	30,665,342
<i>Social Security</i>	6,550,930	6,768,008	6,993,558	7,227,105
<i>TRS</i>	7,927,050	7,152,266	7,419,165	7,696,269
<i>ERS</i>	4,451,404	4,569,584	4,688,365	4,810,235
<i>Other Benefits</i>	2,183,460	2,246,554	2,358,882	2,476,826



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Three-Year Forecast: 2016-19

Type of Expense	2015-16 Projected Mid Year Est	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast
Supplies and Materials	3,359,390	3,421,229	3,486,950	3,553,782
Equipment	457,692	465,792	475,107	484,609
Typical year-to-year Contractual Increases	7,728,761	7,872,420	8,029,868	8,190,465
BOCES	4,988,431	5,304,174	5,463,300	5,627,199



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Three-Year Forecast: 2016-19

Type of Expense	2015-16 Projected Mid Year Est	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast
Textbooks, Library, Software/Hardware	974,849	981,986	996,131	1,010,144
Utilities	1,578,062	1,685,187	1,769,446	1,857,919
Transfers to Other Funds	12,025,000	11,750,000	11,600,000	11,250,000
<i>Special Aid (Summer HC.)</i>	<i>350,000</i>	<i>350,000</i>	<i>350,000</i>	<i>350,000</i>
<i>Capital Fund</i>	<i>700,000</i>	<i>700,000</i>	<i>700,000</i>	<i>700,000</i>
RAN	0	0	0	0
BAN	0	0	0	0
<i>Debt Service</i>	<i>10,975,000</i>	<i>10,700,000</i>	<i>10,550,000</i>	<i>10,200,000</i>



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Three-Year Forecast: 2016-19

Type of Expense	2015-16 Projected Mid Year Est	2016-17 Forecast	2017-18 Forecast	2018-19 Forecast
Total	159,536,522	164,637,981	170,965,465	177,688,070
Forecasted \$ Incr Over Prior Year Budget or Forecast	4,314,248	1,745,158	6,327,484	6,722,605
Forecasted % Incr Over Prior Year Budget or Forecast		1.07%	3.84%	3.93%



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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