

FY 2016 – 2017 Budget Development

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Superintendent of Schools
March 2, 2016

Tonight's Discussion

- Tax Levy Limit Calculation
 - Required to be submitted by March 1
- First Draft Budget Summary
- State Aid Update since February 10
- Next Steps

Mission:

- The Ballston Spa Central School District is committed to providing an excellent education that maximizes the potential of each student. In partnership with family and community, our students will become responsible and well-rounded adults.

“Educating Everyone Takes Everyone”

Delivering on Our Mission:

- Outcomes:
 - Delivering Superior Performance
 - Having a Distinctive Impact on our Students and Community
 - Creating Lasting Endurance
- Core Values:
 - Academic Excellence
 - Commitment
 - Value
 - Involvement

Mission, Principles and Guidelines and Budget Goals:

- Mission: What we stand for
- Principles and Guidelines focus on development parameters
- Goals create a framework to prioritize decisions
- All are necessary to build a budget.

Tax Levy Limit Calculation:

- There is no such thing as 2%
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 - In 2015-2016, the maximum allowable levy calculation range was from +6.3% to -28.6%

2016-2017 Tax Levy Limit Calculation:

- 2015-2016 Tax Levy: \$46,713,950
- 2016-2017 Tax Levy Limit: \$48,318,053
- Allowable \$ Change Under Cap: \$1,604,103
- **Allowable Tax Levy Limit: 3.43%***
 - This is the allowable tax levy without requiring a supermajority vote for budget approval

*March 1, 2016; Subject to revision by law

GLOBALFOUNDRIES Depreciation:

Fiscal Year	Assessment	Depreciation	% of Assess.
FY2016	\$663,468,321		\$-278,000
FY2017	\$633,690,820	(\$29,777,501)	-4.5%
FY2018	\$593,315,340	(\$40,375,480)	-6.4%
FY2019	\$549,939,860	(\$43,375,480)	-7.3%
FY2020	\$506,564,380	(\$43,375,480)	-7.9%
FY2021	\$463,188,900	(\$43,375,480)	-8.6%
FY2031	\$165,625,320	(\$497,843,001)	-75%

Historical Perspective:

- Allowable and Actual Tax Levy Increase:

- 2012-2013:

- Allowable: -2.87%

- Actual: -.67%

Reminder: The Tax Levy is not the Tax Rate

- 2013-2014:

- Allowable: 3.47%

- Actual: 1.55%

- 2014-2015:

- Allowable: 5.02%

- Actual: 4.94%

- 2015-2016:

- Allowable: 3.12%

- Actual: 3.11%

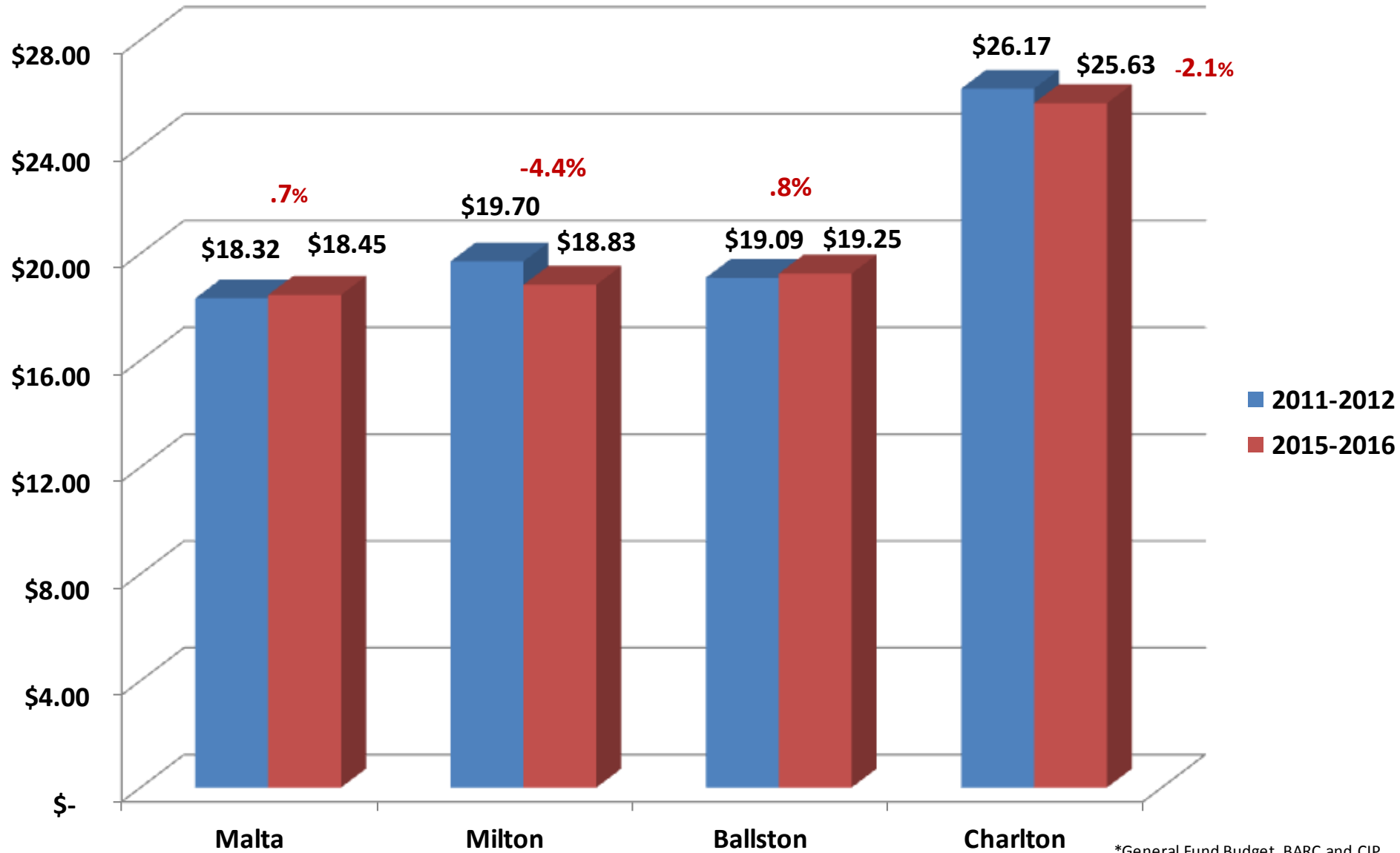
- 2016-2017:

- Allowable: 3.43%

- Actual:

Tax Rates Per \$1000 Assessed Value

5-Year Historical



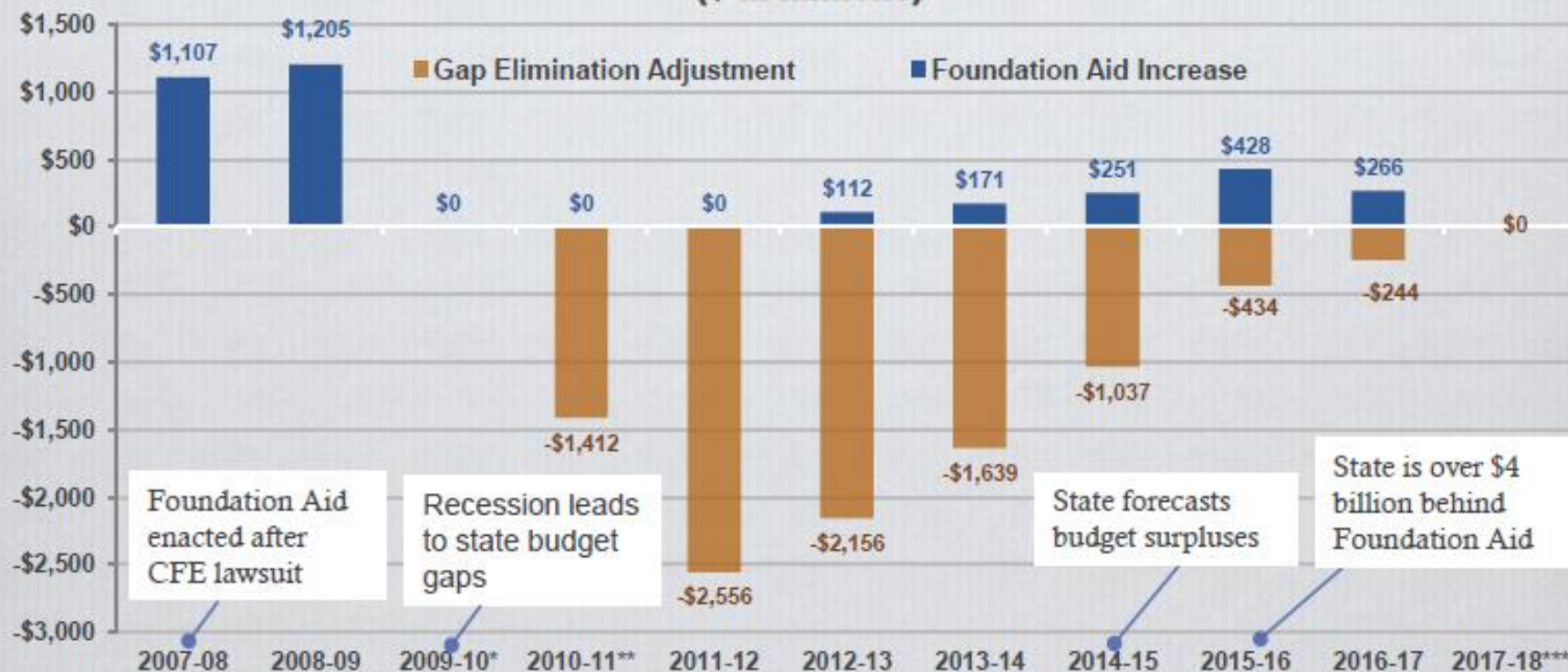
*General Fund Budget, BARC and CIP

Comparing the components: ECB and the Governor's proposal

	ECB	Governor's Proposal
Current Services	\$1.7 billion	\$863 million
GEA	End in coming year (\$434 million)	\$189 million restoration (56% of GEA remains)
Foundation Aid	Increase and Re-start	\$266 million
Expense-Based Aids	Fully Fund (\$408 million)	Fully Fund (\$408 million)
Fund Initiatives	\$500 million <ul style="list-style-type: none"> - Expand PreK - Professional development - Support struggling schools - Support English Language Learners 	\$138 million <ul style="list-style-type: none"> - Community Schools Aid - PreK expansion/quality - Early College High Schools
Total Aid Increase	\$2.2 billion	\$991 million

End the Gap Elimination Adjustment and re-start the Foundation Aid formula

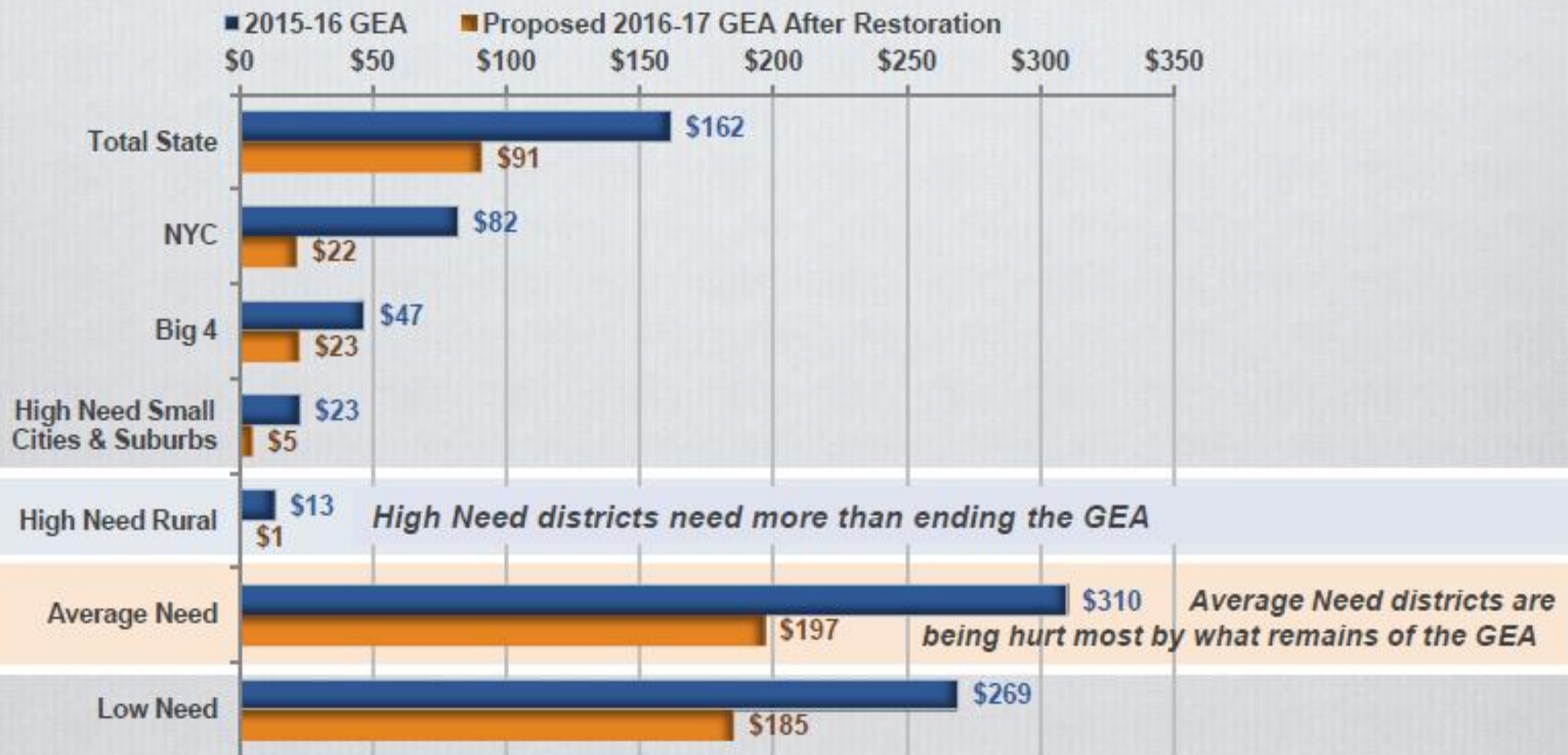
**Foundation Aid & the Gap Elimination Adjustment
(\$ in millions)**



SOURCE: Compiled from Division of the Budget annual Description of New York State School Aid Programs. *In 2009-10, School Aid was reduced by a \$1.1 billion "Deficit Reduction Assessment" which was fully offset by federal stimulus aid. **In 2010-11, the full GEA was \$2.1 billion, but was offset by \$726 million in federal stimulus aid. ***For 2017-18, the GEA is projected to be eliminated; no projection of Foundation Aid is available.

Ending the GEA is necessary – *but not enough*

Gap Elimination Adjustment per Pupil



SOURCE: ECB analysis of NYSED School Aid data

ECB recommendation: End the GEA in one year, 2016-17 – not two years as the Governor has proposed.

Foundation Aid: Commit to increasing and re-starting the formula

- 2016-17 Foundation Aid Increase per Pupil
- Fully Phased-in Foundation Aid Increase per Pupil

ECB Recommendations:

- Restart the Foundation Aid formula and provide a significant increase in 2016-17.
- Establish a concrete timeline for full phase-in (3 years).
- Revisit some of the underlying assumptions that drive the formula – *it was enacted nearly a decade ago.*



SOURCE: ECB analysis of NYSED School Aid data

Math and Politics:

- Senate Majority Leader John Flanagan on February 6:
 - “I’d say we’d be at an absolute floor of \$1.5 billion, probably higher.”
- The Governor has proposed a \$991 million increase in School Aid.
- Fully ending the GEA would require adding \$244 million, bringing the total increase to \$1.235 billion.

Math and Politics:

- NYC would receive only 32% of the increase; they usually get 39%:
 - Add \$131 million solely for NYC; total aid increase of \$1.336 billion.
- Just ending GEA would give high need rural districts an average of \$13 more per pupil
- Without an increase of more *than* \$1.5 billion, you can't end GEA, fund current formula for expense-based aids and have a plausible overall distribution of aid.

2016-2017 First Draft Budget:

- \$88,715,000
 - \$2,362,383 increase from 2015-2016
 - 2.7% increase from 2015-2016
- This is the first draft
- The budget is not balanced until we receive final state aid numbers.

Budget Drivers:

- District Operations: Student Information System and Support Services:
 - \$100,000
- Special Education:
 - Transportation: \$155,000
- Debt Service:
 - \$258,000
- Budget without drivers:
 - \$88,202,000
 - 2.1% Increase

*Projected March 2, 2016

Draft Budget Comparison Summary:
2015-2016 to 2016-2017

	FY15-16	FY16-17	\$ Chg	% Chg
General Support	8,890,256	9,191,000	300,744	3.4%
Instruction	43,349,053	44,843,000	1,493,947	3.4%
Transportation	3,421,856	3,681,000	259,144	7.6%
Undistributed	30,691,452	31,000,000	308,548	1.0%
TOTAL	86,352,617	88,715,000	2,362,383	2.7%

General Support

	FY15-16	FY16-17	\$ Chg	% Chg
General Support	8,890,256	9,191,000	300,744	3.4%

Includes:

- Board of Education
- Superintendent's Office
- Business Office
- Human Resources
- Public Information
- Audit & Legal Services
- Central Data Management
- Facilities/Operations/Maint.
- BOCES
- Liability Insurance

Instruction

	FY15-16	FY16-17	\$ Chg	% Chg
Instruction	43,349,053	44,843,000	1,493,947	3.4%

Includes:

- Supervision
- Professional Dev.
- Teaching- Regular Ed.
- Teaching- Special Ed.
- Guidance Services
- Library Services
- Oc. Ed; Computer Asst. Inst.
- Summer School/Adult Ed.
- Psychological/Social Work
- Nurse/Health Services
- Co-Curricular Activities
- Interscholastic Athletics

Transportation

	FY14-15	FY15-16	\$ Chg	% Chg
Transportation	3,421,856	3,681,000	259,144	7.6%

Includes:

- General Busing
- Contract Transportation

Undistributed

	FY15-16	FY16-17	\$ Chg	% Chg
Undistributed	30,691,452	31,000,000	308,548	1.0%

Includes:

- Pension Costs
- Social Security
- Workers' Compensation
- Health Insurance
- Unemployment Insurance
- Debt Service

Proposition #2: Facilities Renovations

Invest savings from our current projects to do additional infrastructure renovations.

- Completely reconstruct the north parking lot at the Middle School
- Construct restrooms in the old bus garage for public access including site work, fencing, etc.
- Renovate the Middle School weight room to create a cardio station
- Construct dugouts at the Varsity Softball Field
- Replace equipment in the high school weight room
- Cost: \$1.1 Million

Proposed Revision and Implementation Strategy*



Timeframe	Task
December – February 2016	Department and educator workgroups analyze AimHighNY results.
March - July 2016	Phase 1: Standards Review Committees ← You Are Here
July - October 2016	Phase 2: Public Comment
October – November 2016	Phase 3: Final Standards Revisions
November – December 2016	Phase 4: Consideration by the Board
Beginning January 2017	Phase 5: Curriculum Revisions Occur Throughout the State
Begins Summer 2017	Phase 6: Professional Development and Initial Implementation of New/Revised Standards
School Year 2018-19	Phase 7: First Year of Revised Grade 3-8 ELA and Mathematics Assessments

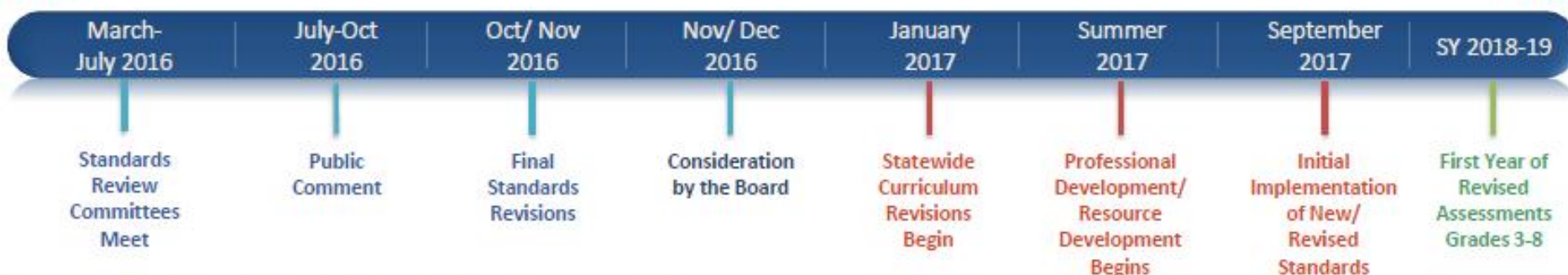
* As proposed to the Board of Regents on 2/22/2016. Note that this timeline is incumbent on receiving funding to support this revision and implementation.

Review and Implementation Timeline



2016

2019



ELA and Mathematics Standards, Curriculum, and Assessment Implementation

Phase 1-4 (Standards Review and Revision)

Phase 5-6 (Curriculum Development /Resources/PD)

Phase 7
(New Tests)

Institutional Evaluation

Accountability Determinations Based on Current Standards and Assessments*

New Tests*

* To the extent consistent with Federal and State law, SED will seek to mitigate the use of state assessments for making high stakes institutional accountability determinations during the transition period to the new state assessments.

Teacher and Principal Evaluation

No consequences for teachers and principals related to 3-8 ELA and mathematics state assessments and no growth score on Regents exams until the start of the 2019-2020 school year



New York State
EDUCATION DEPARTMENT

Knowledge > Skill > Opportunity

Timeline current as of 2/22/2016

Next Steps:

- March 16: Budget Meeting:
 - Changes to the draft budget
 - Legislative update
 - State Aid Update?
- April 6: Budget Meeting – Recommended Budget
- April 20: Budget Meeting – Adopt Budget
- May 2, 6:30 PM: Town of Ballston, Ballston Town Hall
- May 4, 6:30 PM: Budget Hearing

Next Steps:

- May 9, 3:00 – 5:00 PM: Budget drop-in available at the District Office.
- May 9, 6:30 PM: Town of Milton, Milton Community Center
- May 11, 6:30 PM: Town of Malta, Malta Community Center
- May 17, 7:00 AM – 9:00 PM: Statewide School Budget Vote Day

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