

2017–2018 Budget Rollover

First Draft for the 2017–2018 School Year
Dr. Stephen Young & Ms. Karen Capozzi

Academic Goals for Continuous Improvement

- ▶ Increase Graduation Rate
 - Maintain an average graduation rate of 90% over three year intervals for all students by 2018-2019.
- ▶ Raise Student Achievement in All Subject Areas, Aim for Mastery –
 - Increase student proficiency (students scoring at the 3 and 4 performance levels) in all 3-8 ELA and MATH Assessments by 8% by 2018-2019.
 - Increase Mastery Levels in Regents assessments to an average of 35% by 2018-2019.
- ▶ Provide a K-12 Continuum of Curriculum, Instruction, and Assessment

2017–2018 Budget Rollover

- ▶ Includes contractual increases in instructional and non-instructional salaries
- ▶ Includes increases in all pension costs and benefits
- ▶ Maintains all remaining budget lines at 2016–2017 levels
- ▶ Does not include any academic program additions or deletions
- ▶ Does not include any reorganization or increases or decreases in staffing
- ▶ Does not include any increases or decreases in operations and maintenance costs (e.g. utility increases)

2017–2018 Budget Rollover

- ▶ Continues all existing academic programs in current configurations/schedules in all schools
- ▶ Continues all electives at the secondary level
- ▶ Continues the School within a School Program
- ▶ Continues the Credit Recovery Program at BHS
- ▶ Continues the Distance Learning Classes
- ▶ Continues all extracurricular programs
- ▶ Continues all levels of sports programs

Rollover and Tax Levy Increase Bottom Line Figures

- ▶ The projected 2017–2018 rollover budget is \$20,504,502 compared to the 2016–2017 budget of \$19,625,038.
- ▶ This represents an increase of \$879,464 or 4.84% for the budget to budget increase.
- ▶ The projected revenue at this time is expected to increase by \$332,345.
- ▶ Rollover budget estimate has a projected shortfall of **-\$547,119.**

Budget Basics – Revenue

- ▶ The proposed Governor's budget provided Berlin Central School District with an increase in total aid of \$136,790 (after pass-through and other deductions)
- ▶ At this time, miscellaneous revenues are not projected to change (under review)
- ▶ Maximum allowable Tax Cap increase with exclusions is 2.17% or \$195,555 (subject to change)
- ▶ No planned use of moving reserves for next year
- ▶ Maintain \$450,000 appropriated fund balance

Budget Basics – Salary and Benefits Expenditures

- ▶ Salaries and benefits for 2017–2018 projection will be \$15,967,414
- ▶ Salaries and benefits for 2016–2017 were budgeted at \$15,140,748
- ▶ Employee salaries and benefits for personnel are projected to increase by \$826,665, up 5.46%

OPERATING EXPENSES	2016-2017	2017-2018	Difference from	% change
	(adopted)	(proposed)	previous year	
Personnel - Salaries	\$ 9,914,237	\$ 10,339,110	\$ 424,873	4.29%
Personnel - Benefits	5,226,511	5,628,303	401,792	7.69%
Non-Personnel	3,654,488	3,686,132	31,644	0.87%
Total Operating Expenses	18,795,236	19,653,546	858,310	4.57%
CAPITAL EXPENSES				
Transfers to Other Funds	280,146	280,146	-	0.00%
Debt Service - Capital	387,080	383,100	(3,980)	-1.03%
Debt Service - Buses	162,580	187,710	25,130	15.46%
Total Capital Expenses	829,806	850,956	21,150	2.55%
TOTAL EXPENDITURES	\$ 19,625,042	\$ 20,504,502	\$ 879,460	4.48%

State Aid	Budget	Budget	Change	% Change
	2016-2017	2017-2018		
Foundation Aid	\$ 7,298,448	\$ 7,371,432	72,984	1.00%
BOCES Aid	401,553	487,888	86,335	21.50%
High Cost/Excess Cost	62,083	36,360	(25,723)	-41.43%
Private Excess Cost	56,187	68,658	12,471	22.20%
Hardware & Technology	7,473	7,487	14	0.19%
Software, Library & Textbook	58,834	59,709	875	1.49%
Transportation	1,222,028	1,186,208	(35,820)	-2.93%
High Tax Aid	168,884	168,884	-	0.00%
GAP Elimination	-	-	-	-
Building Aid	505,841	531,495	25,654	5.07%
TOTAL	9,781,331	9,918,121	136,790	1.40%

Miscellaneous Revenue	2016-2017	2017-2018	Change	%
Penalties on Real Estate Taxes	\$ 24,000	\$ 24,000	-	0.00%
Non-Resident Tuition (Foster)	15,000	15,000	-	0.00%
Continuing Education (Drivers Ed)	25,000	25,000	-	0.00%
BOCES Rentals	7,000	7,000	-	0.00%
BOCES Services	4,500	4,500	-	0.00%
Distance Learning Reimbursement	20,000	20,000	-	0.00%
Interest Earnings	3,600	3,600	-	0.00%
Sale of Equipment	500	500	-	0.00%
Medicare Part D	35,000	35,000	-	0.00%
Refund Prior Year - BOCES	50,000	50,000	-	0.00%
Misc. Refund - Prior Year	91,000	91,000	-	0.00%
Unclassified Revenue	21,480	21,480	-	0.00%
E-RATE Revenue	20,000	20,000	-	0.00%
Medicaid Reimbursement	70,000	70,000	-	0.00%
TOTAL	387,080	387,080	-	0.00%

REVENUE STREAM	2016-2017	2017-2018	Change	% Change
State Aid	\$9,781,331	\$9,918,121	136,790	1.40%
Local Tax Levy	9,006,627	9,202,182	195,555	2.17%
Miscellaneous Revenues - admissions, fees, refunds, etc.	387,080	387,080	-	0.00%
Transfer from ERS Reserve	-	-	-	0.00%
Transfer from Debt Service Reserve	-	-	-	0.00%
Transfer from Capital Reserve	-	-	-	100.00%
Transfer from Tax Certiori Reserve	-	-	-	0.00%
Appropriated Fund Balance	450,000	450,000	-	0.00%
TOTAL	19,625,038	19,957,383	332,345	1.69%
		20,504,502	547,119 short (over)	

BCSD Rollover Budget Summary

	2016-2017	2017-2018	Change	% Change
State Aid	\$9,781,331	\$9,918,121	\$136,790	1.38%
Local Tax Levy	\$9,006,627	\$9,202,182	\$195,555	2.17%
Miscellaneous Revenues	\$387,080	\$387,080	\$0	0.00%
Transfer from Capital Reserve	\$0	\$0	\$0	100.00%
Appropriated Fund Balance	\$450,000	\$450,000	\$0	0.00%
Total Revenue	\$19,625,038	\$19,957,383	\$332,345	1.69%
Total Expenditures	\$19,625,038	\$20,504,502	\$879,464	4.48%
Operating Deficit	\$0	-\$547,119		

Major Considerations for Academic Programs

- ▶ District–Wide Curriculum Mapping Initiative
- ▶ Implementation of NGSS K–12 Science Program
- ▶ Implementation of Common Core Global Studies
- ▶ Increased in Funding for Project & Problem Based Learning

Other Major Budget Considerations

- Reconfiguration of Middle–High School Instructional / Administration Spaces
- Cosmetic Interior Improvements to Classrooms / Buildings
- 5 Year Facilities Plan
- Replacement of Old Playground with Outdoor Education Spaces at BES
- Renovation of Nature Trail behind BES
- Transportation