

2016-17 Budget Workshop



Galway CSD
March 10, 2016

Budget Forecast Agenda

- Budget Process Objectives
- Revenue Budget
 - Property Tax Levy
 - Governor's State Aid Proposal
- Expenditure Budget
- Bus Proposition
- Capital Project/Solar PPA
- Important Dates
- Conclusion/Questions

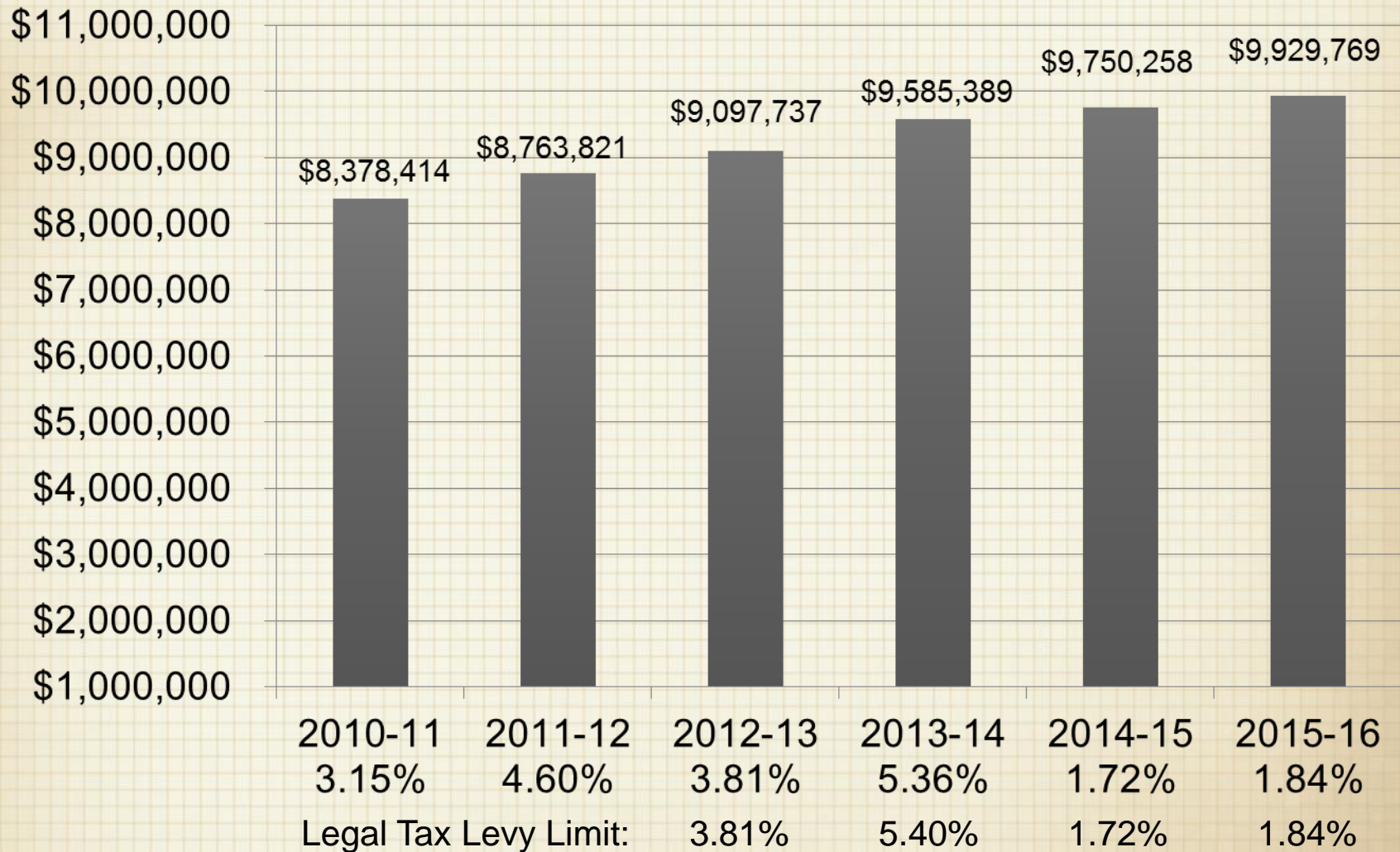


Budget Process Objectives

- Elimination of GEA (\$567,722)
- Continue to fund capital reserve
- Maximize resources to meet district goals
- Stabilize annual technology budget
- Assess staffing levels for program needs
- Align curriculum to CCLS
- Investments in Technology and O & M



History of Property Tax Levy



Property Tax Levy Limit

Tax Levy Limit: 1.37%

Equivalent Increase in Property
Tax Revenue: \$136,252

Estimated Overall Tax Rate
(on True Value, per \$1,000): 15.26
(15.05 in 2015-16)



Total Impact of GEA:

2010-11	\$1,498,136
2011-12	\$1,653,523
2012-13	\$1,541,100
2013-14	\$1,145,795
2014-15	\$ 920,128
2015-16	\$ 567,722
2016-17 (projected)	<u>\$ 372,620</u>
TOTAL	\$7,699,024*

*2016-17 Projected Total State Aid: \$8,208,076



State Aid Proposal

Governor's state aid projections (by category):

Foundation Aid	\$ 0
BOCES	(\$ 58,278)
Excess Cost	(\$ 23,910)
IMA	(\$ 1,713)
Transportation	(\$ 4,727)
GEA Restoration	\$195,102
Building	<u>(\$ 15,985)</u>
TOTAL	\$ 90,489



Revenue Budget Summary

Minimum State Aid
Revenue: \$ 90,489

<u>Tax Levy Increase</u>	<u>Tax Revenue</u>	<u>Total Revenue</u>
0.25%	\$ 24,824	\$ 115,313
0.50%	\$ 49,649	\$ 140,138
0.75%	\$ 74,473	\$ 164,962
1.00%	\$ 99,298	\$ 189,787
1.25%	\$ 124,122	\$ 214,611
1.37%	\$ 136,252	\$ 226,741
1.50%	\$ 148,947	\$ 239,436
1.75%	\$ 173,771	\$ 264,260
2.00%	\$ 198,595	\$ 289,084



Elementary School Budget

	2015-16	2016-17	Difference
Equipment	\$6,100	\$12,500	\$6,400
Contractual	\$16,700	\$24,280	\$7,580
Supplies	\$31,009	\$40,670	\$9,661
Textbooks	\$51,339	\$47,279	(\$4,060)
BOCES	\$124,975	\$128,672	\$3,697
TOTAL	\$230,123	\$253,401	\$23,278

Add		Remove
Playground Equipment	\$9,500	
ES Phys. Ed. Supplies	\$7,000	
Life Skills Summer Program	\$2,000	
Field Trips	\$3,500	



Jr/Sr High School Budget

	2015-16	2016-17	Difference
Equipment	\$2,000	\$24,100	\$22,100
Contractual	\$26,720	\$60,620	\$33,900
Supplies	\$48,705	\$60,505	\$11,800
Textbooks	\$33,489	\$33,489	\$0
BOCES	\$134,760	\$160,895	\$26,135
TOTAL	\$245,674	\$339,609	\$93,935

Add		Remove
Reading Program	\$35,000	
Science Lab Tables	\$24,100	
Field Trips/Prom	\$5,000	
Virtual A.P.	\$20,000	



Special Education Budget

	2015-16	2016-17	Difference
Equipment	\$4,000	\$3,500	(\$500)
Contractual	\$15,254	\$22,054	\$6,800
Supplies	\$10,850	\$11,250	\$400
Tuition	\$204,000	\$185,000	(\$19,000)
BOCES	\$996,467	\$690,909	(\$305,558)
TOTAL	\$1,230,571	\$912,713	(\$317,858)

Add		Remove	
TCI Trainers	\$4,000	1.0 Private Placement	(\$157,000)
Centris Sync (Medicaid)	\$2,800	.4 OT, PT, AT/Speech	(\$167,000)



Student Support Services

<i>Guidance/Psychologist/ Social Worker</i>	2015-16	2016-17	Difference
Contractual	\$3,550	\$3,550	\$0
Supplies	\$2,170	\$2,170	\$0
TOTAL	\$4,400	\$4,400	\$0

<i>Health</i>	2015-16	2016-17	Difference
Contractual	\$53,000	\$62,000*	\$9,000
Supplies	\$8,000	\$8,000	\$0
TOTAL	\$61,000	\$70,000	\$9,000

*\$9,000 added to budget for Health & Welfare Services



Instructional Services

<i>Library</i>	2015-16	2016-17	Difference
A/V Equipment	\$4,907	\$4,907	\$0
Contractual	\$4,400	\$4,500	\$100
State Aided Books	\$5,500	\$5,350	(\$150)
Supplies	\$5,500	\$5,700	\$200
BOCES	\$69,590	\$71,072	\$1,482
TOTAL	\$89,897	\$91,529	\$1,632



Instructional Services (cont'd.)

<i>Occupational Education</i>	2015-16	2016-17	Difference
Contractual	\$60,940	\$62,370	\$1,430
Supplies	\$16,900	\$16,900	\$0
State Aided Textbooks	\$2,400	\$2,400	\$0
BOCES	\$307,110	\$381,872	\$74,762
TOTAL	\$387,350	\$463,542	\$76,192

Add	Remove
5 CDOS Placement \$54,900	
5 P-TEC Placements (9 th) \$5,500	
Rate Increases \$12,800	



Instructional Services (cont'd.)

<i>Summer Instruction</i>	2015-16	2016-17	Difference
Instructional Salaries	\$19,312	\$73,070	\$53,758
Non-instructional Salaries	\$6,500	\$8,400	\$1,900
Supplies	\$500	\$1,000	\$500
BOCES	\$8,700	\$8,850	\$150
TOTAL	\$35,012	\$91,320	\$56,308

Add	Remove
3 rd – 6 th Gr Summer School \$15,000	
7 th – 12 th Gr Summer School \$38,800	
Administrative Stipend* \$3,200	
*Budgeted in A2020.151	



Professional Development Budget

	2015-16	2016-17	Difference
Instructional/Substitute Salaries	\$30,300	\$55,000	\$24,700
Contractual	\$8,250	\$19,230	\$10,980
Supplies	\$2,250	\$4,000	\$1,750
BOCES	\$37,000	\$38,650	\$1,650
TOTAL	\$77,800	\$116,880	\$39,080

Add	Remove
Substitute Salaries* \$24,700	
PLTW Training \$6,900	
*Moved from A2110.140 – not an increase.	



Expenditure Budget

- Salary Increases
 - GTA: \$79,452* (net of breakage)
 - CSEA: \$49,820
 - Admin: \$92,672 (includes added administrator salary)
 - MC: \$9,458
- Teachers' Retirement System (13.26% to 11.72%)
 - (\$114,735) (decrease)
- Employees' Retirement System (18.2% to \approx 15.4%)
 - (\$36,035) (decrease)
- Health Insurance Premiums (\approx 6.0%)
 - \$88,040



Expenditure Budget

- Liability Insurance Premiums (0.00% Increase)
 - \$0 increase
- Department Heads/Grade Level Leaders*
 - (*Added after adoption of last budget)
 - \$52,685 increase
- Debt Service
 - \$84,689 increase
- Technology Budget
 - \$122,494 increase



Expenditure Budget

- Transportation Budget
 - \$41,002 increase
 - (\$40,000*) additional Transportation Aid
- O & M Budget
 - \$90,257 increase



Open Items

- Administrative/Central Budgets
- Health Care Renewal Rates
- BOCES Budget
- Co-curricular Activities
- Tax Levy
- State Aid Figures
- Revenue & Fund Balance Adjustments
- Bus Proposition



Gap Analysis

Net Expenditure Increases: \$ 516,666

Net Revenue Increases: (\$ 266,741)

Budget Gap \$ 249,925



Bus Proposition

2016-17 Vote: \$195,000



1 New 72-Pass. Bus: \$123,250

1 Mini-van: \$ 24,850

1 SUV: \$ 46,900

Total Cost: \$195,000

Less Trans Aid (est.): (\$108,810)

Net Local Cost: \$ 86,190

Amortize over 5 Years: **\$ 17,238/year**



Bus Proposition (Alternate)

2016-17 Vote: \$172,950

1 New 72-Pass. Bus:	\$123,250
2 Mini-vans:	<u>\$ 49,700</u>
Total Cost:	\$172,950
Less Trans Aid (est.):	<u>(\$ 95,123)</u>
Net Local Cost:	\$ 77,827
Amortize over 5 Years:	\$ 15,566/year
Alt. Proposal Savings:	\$ 1,672/year



Capital Project Update

- Total Project Scope: \$26,700,000
- Net Local Share: \$ 5,774,000
- Amortized Local Share: \$ 385,000
- Building Aid Ratio: 78.7%



Capital Project Budget

TOTAL Estimated Project Expenditures: \$26,700,000	TOTAL Estimated Funding Sources: \$26,700,000
Health, Safety & Accessibility \$6,460,000	NYS Building Aid \$19,176,000
Building Infrastructure \$13,050,000	Capital Reserve \$1,750,000
Energy Savings Measures \$4,065,000	Local Share \$5,774,000
Community/Stakeholder Input \$3,125,000	



Capital Project Update

Total Local Share:	\$ 5,774,000
	<u>÷ 15 Years</u>
Annual Local Share:	\$ 385,000
Less:	
Existing Debt	(\$ 101,508)
Existing Trans. Debt	(\$ 75,643)
Solar PPA Savings	<u>(\$ 59,203)</u>
Net Local Share:	\$ 148,646
Tax Levy Equivalent:	1.497%



Capital Project Update

NET LOCAL SHARE: \$148,646

	\$100,000 Home Owner*	\$200,000 Home Owner*
Current Tax Rate	15.0532	
Revised Tax Rate	15.2786	
Tax Rate Increase	0.2254	
Annual Tax Increase	\$22.54	\$45.08
Monthly Tax Increase	\$1.88	\$3.76

*NYS STAR exemptions not included



Important Dates

- 2/25/16 Presentation of Department &
 & 3/10/16 Operational Budgets
- 3/24/16 Budget Meeting & Workshop
- 4/1/16 Legislative Budget Due
- 4/7/16 Budget Workshop
- 4/21/16 Budget Workshop & Adoption
- 5/5/16 Budget Hearing
- **5/17/16 Budget Vote**



Conclusion

QUESTIONS?

