

2016-17 Budget Development Plan & Calendar

2016-17 Budget Objectives

In developing the 2016-17 budget, the Board of Education will:

1. Work to balance the community's desire for both excellent school programs and reasonable taxes by critically evaluating current practices, proposed expenditures, and revenue sources other than taxes.
2. Ensure that BH-BL graduates have the skills, knowledge and attitudes as outlined in the district's 21st Century Framework for Learning document so they can compete in a demanding and technologically sophisticated global marketplace. This includes support for innovative instructional models and programs that have proven to be effective ways to deliver services, as well as support for the professional development necessary for such innovation.
3. Engage the community to share their perspectives and values on school programs they wish to support with their tax dollars.
4. Actively lobby state legislators to reform the mandates outside of school districts' control that currently drive up costs in the areas of instruction, personnel, and construction.

Context for Developing the 2016-17 Budget

New York State's economy has improved in the recent past with officials at the state level indicating a desire to eliminate the Gap Elimination Adjustment and potentially increase Foundation Aid for the 2016-17 school year. This has the potential to bode well for overall state aid increases to BH-BL. Below are some factors that will impact development of the 2016-17 budget. To help gauge the impact of the following factors, 1% of the BH-BL property tax levy is roughly \$376,000. Hence every \$376,000 in additional expense — or lost revenue — that is not ultimately balanced by new revenue or reductions elsewhere in the budget results in roughly a 1% tax levy increase. This is approximately equivalent to seven full-time staff positions.

1. One relatively large area of increase for the 2016-2017 school year may be costs associated with school bus purchases. The district has nine school buses purchased in 2002 and 2003 that are approaching the end of their useful life after being in service for 13 or more years. Replacement of these buses is likely to be a priority in the 2016-17 budget.
2. The largest area of cost decrease for the 2016-17 school year will likely be in costs related to required contributions to the state retirement systems. The required employer contribution rates for members of the state Teachers' Retirement System (TRS) is currently 13.26% of salaries, and is projected to decrease to anywhere from 11.5 to 12% of salaries. The average required employer contribution rate for members of the State Employee Retirement System (ERS) is currently 18.2% and is decreasing to 15.5%. This should result in significantly lower expenditures in these areas when compared to 2015-16.
3. We have received guidance that the starting point for the tax cap calculation for the 2016-17 budget year will be at or near 0%. We expect tax cap exclusions for the 2016-17 school year to increase due to the capital exclusion associated with the voter-approved 2013 bond referendum, as well as an expected increase due to new residential construction in the district. (As promised, the 1% increase in taxes based upon the current capital project is included in the district's long-range planning and will be phased in over several years.)
4. BH-BL is fortunate its residents by and large support high-quality programs when balanced by reasonable taxes. The May 2015 budget proposition, which was within the district's tax levy cap, was approved by a 72% passing rate.
5. From the beginning of The Great Recession, weighted average tax rate increases have averaged 1.9% due to controlled expenditure growth and increased assessed value from new construction in the district.
6. Long-range financial planning and careful control of spending have helped BH-BL maintain a balanced budget over the years.

Year	Tax Levy Inc.	Wt. Avg. Tax Rate Inc.
09-10	2.4%	1.94%
10-11	3.0%	2.10%
11-12	3.0%	2.21%
12-13	2.3%	1.96%
13-14	2.5%	2.01%
14-15	1.9%	1.16%
15-16	2.7%	1.95%

Calendar of Budget & Election Activities

- Dec. 8 • Tu Approve budget calendar at regular Board of Education meeting, 7 p.m., HS Library
- Dec. 11 • F Schools & managers submit budget requests
- Mid-Jan. Deadline for announcement of Governor's budget proposals
- Jan. 15 • F Compiled budget requests & reference materials distributed to Board members
- Feb. 2 • Tu Finance Committee on Governor's proposals & Board budget binders, 7 p.m., HS library
- Feb. 9 • Tu Budget discussions during regular Board mtg, 7 p.m., MS Library
- Feb. 23 • Tu Budget discussions during regular Board mtg, 7 p.m., HS Library
- Mar. 1 • Tu Deadline for school districts to submit tax levy limit information to the state comptroller
- Mar. 8 • Tu Budget discussions during regular Board mtg, 7 p.m., MS Library

Mar. 15 • Tu Public Forum on Preliminary Budget & Potential Changes, 7 p.m., MS cafeteria — also broadcast live online

- Mar. 16 • W Finance Committee Mtg., 7 p.m., HS Princ. Conf. Rm to discuss input received at forum
- Mar. 22 • Tu Approve referenda & notice of the annual mtg at Board mtg., 7 p.m., HS library
- Mar. 24 • Th Superintendent's recommendations to Board
- Mar. 31 • Th Finance Committee Mtg. to discuss superintendent's recommendations, 7 p.m., HS library
- Apr. 5 • Tu Budget discussions during regular Board mtg, 7 p.m., MS Library

Apr. 12 • Tu Public Forum on Nearly Complete Budget, 7 p.m., MS cafeteria — also broadcast live online

- April 14 • Th Finance Committee Mtg. to review input received at forum, 7 p.m., HS library
- April 15 • F Draft budget newsletter to Board
- April 18 • M Board of Education candidates' filing deadline

April 19 • Tu Adoption of the Proposed 2016-17 Budget at regular Board meeting, 7 p.m., HS library

- April 20 • W Budget newsletter goes to printer
- May Reach out to inform school & community groups about the budget
- May 3 • Tu Budget Hearing as part of regular Board of Education meeting, 7 p.m., MS library
- May 4 • W Budget newsletter mailed to residents
- May 11 • W Meet-the-Candidates Night, 7 p.m., MS Cafe.

May 17 • Tu Public Budget Vote, 7 a.m. to 9 p.m., High School gymnasium



Burnt Hills-Ballston Lake Central Schools

Ensuring opportunities for learning, personal growth & social responsibility