

# 2017-18 Budget Development Plan & Calendar

## 2017-18 Budget Objectives

In developing the 2017-18 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 2017-18 Budget

New York State's economy has improved in the recent past with the Gap Elimination Adjustment scheduled to be completely eliminated during the 2016-17 school year. Attention must now be turned to Foundation Aid in an effort to ensure that the Governor and state legislature address the needs of the Burnt Hills-Ballston Lake community by adopting reasonable increases in this area. To help gauge the impact of the following factors, 1% of the BH-BL property tax levy is roughly \$381,000. Therefore, every \$381,000 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. Two areas of potential increase for the 2017-18 school year may be costs associated with staff compensation and health insurance. BH-BL should receive preliminary guidance on health insurance increases in late January or early February 2017. The current contract with the BH-BL Teachers' Association expires June 30, 2017. A successor agreement with the association may impact the 2017-18 budget.
2. The largest area of cost decrease for the 2017-18 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 11.72% of salaries and is projected to decrease to between 9.5 to 10.5% of salaries. The average required employer contribution rate for members of the state Employee Retirement System (ERS) is currently 15.5% and is decreasing to 15.3%. This should result in lower expenditures in these areas when compared to 2016-17.
3. We have received guidance that the starting point for the tax cap calculation for the 2017-18 budget year will be between 1.0 and 1.3%, due to the low increase in the consumer price index. We expect tax cap exclusions for the 2017-18 school year to increase due to the capital exclusion associated with the voter-approved 2013 referendum, as well as a potential increase due to new residential construction in the district.
4. BH-BL is fortunate its residents by and large support high-quality programs when balanced by reasonable taxes. The May 2016 budget proposition, which was within the district's tax levy cap, was approved by a 76% passing rate.
5. Since the 2009-10 school year, weighted average tax rate increases have averaged 1.7% 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%
16-17	1.3%	0.15%

## Calendar of Budget & Election Activities

- Dec. 9 • F Schools & managers submit budget requests
- Dec. 13 • Tu Approve budget calendar at regular BOE meeting, 7 p.m., HS Library
- Mid-Jan. Deadline for announcement of Governor's budget proposals
- Jan. 20 • F Compiled budget requests & reference materials distributed to BOE
- Jan. 31 • Tu Finance Committee mtg on Gov.'s proposals & BOE budget binders, 6 p.m., HS library
- Feb. 7 • Tu Budget discussions during regular BOE meeting, 7 p.m., MS Library
- Feb. 28 • Tu Budget discussions during regular BOE meeting, 7 p.m., HS Library
- Mar. 1 • W Deadline for school districts to submit tax levy limit information to the state comptroller
- Mar. 14 • Tu Budget discussions during regular BOE meeting, 7 p.m., MS Library
- Mar. 24 • F Superintendent's recommendations to BOE
- Mar. 28 • Tu Approve referenda & notice of the annual mtg at BOE mtg., 7 p.m., HS library
- Mar. 30 • Th Finance Committee mtg. re: Supt.'s recommendations, 7 p.m., HS library
- Apr. 5 • W 2017-18 Budget Forum, 7 p.m., MS cafeterium — also broadcast live online**
- April 6 • Th Finance Committee mtg to review input received at forum, 7 p.m., HS library
- Apr. 11 • Tu Adoption of Proposed 2017-18 Budget at regular BOE meeting, MS Library, 7 p.m.**
- April 17 • M Board of Education candidates' filing deadline
- April 21 • F Draft budget newsletter to Board
- April 26 • W Budget newsletter goes to print
- May Outreach to inform school & community groups about 2017-18 budget
- May 2 • Tu Budget Hearing as part of regular BOE meeting, 7 p.m., MS library
- May 4 • Th Budget newsletter mailed to residents
- May 10 • W Meet-the-Candidates Night, 7 p.m., HS Library
- May 16 • Tu Public Budget Vote, 7 a.m. to 9 p.m., High School gymnasium**

