



2018-19 Budget Development Plan & Calendar

2018-19 BUDGET OBJECTIVES

In developing the 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 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. Align budget priorities with the academic opportunities supported through the district's new Science, Technology, Engineering, Arts, and Math addition.
4. Work with local municipalities and town and state representatives on development and community improvement efforts and initiatives (i.e., roads, sidewalks, sewers, office buildings, etc.) that will support the commercial and business tax base and encourage targeted growth within the BH-BL School District.

CONTEXT FOR DEVELOPING THE 2018-19 BUDGET

New York's economy has recently improved with the Gap Elimination Adjustment completely eliminated during the 2016-17 school year. Attention must now be turned to Foundation Aid in an effort to ensure the Governor and state legislature address the needs of BH-BL by adopting reasonable increases in this area. During the 2017-18 school year, BH-BL received the minimum foundation aid increase of 2.74%. Increases like this will likely not be adequate to keep up with expenditure increases. Therefore, efforts should be made to inform our state representatives of the needs of BH-BL's students to secure state aid increases that are commensurate with district needs. As a point of reference, 1% of the BH-BL property tax levy is roughly \$389,000. Therefore, every \$389,000 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. Three areas of potential increase for the 2018-19 school year may be costs associated with staff compensation, district contributions to the Teachers' Retirement System, and health insurance. Preliminary guidance on health insurance increases are expected in late January or early February. The current contract with the Teachers' Association, Civil Service Employees Association, Administrator's Association, and Operations Management Organization expires June 30, 2018. A successor agreement with these associations may impact the 2018-19 budget.
2. An area of cost decrease for the 2018-19 school year may be in costs related to heating and power due to the relocation of the district offices and expiration of the lease with Mekeel that required the district to pay for heating and power at the Hostetter building through December 31, 2017.
3. The starting point for the tax cap calculation for the 2018-19 budget year will likely be between 1.8 and 2%. We expect tax cap exclusions for next school year to increase due to the capital exclusion associated with the voter-approved 2013 referendum and possibly due to new residential construction within the district.
4. BH-BL is fortunate its residents by and large support high-quality programs when balanced by reasonable taxes. The May 2017 budget proposition, which was within the district's tax levy cap, was approved by a 77% passing rate.

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%
17-18	1.9%	1.58%

5. For the past nine years, weighted tax rate increases have averaged 1.7%. This is due in part to controlled expenditure growth and increased assessed value from new construction within the district. Continued growth in commercial tax base will further benefit the district and is essential for keeping the average tax rate increases minimal
6. Long-range financial planning and careful control of spending have helped BH-BL maintain a balanced budget over the years.

CALENDAR OF BUDGET & ELECTION ACTIVITIES

- Dec. 8 • F** Schools & managers submit budget requests
- Dec. 12 • Tu** Approve budget calendar at regular BOE mtg, 7 p.m., HS Board Room
- Mid-Jan.** Deadline for announcement of Governor's budget proposals
- Jan. 19 • F** Compiled budget requests & reference materials shared with BOE
- Jan. 30 • Tu** Finance Committee mtg on Gov.'s proposals & budget material, 7 p.m., HS Board Room
- Feb. 6 • Tu** Budget discussions during regular BOE mtg, 7 p.m., HS Board Room
- Feb. 13 • Tu** Finance Committee mtg, 7 p.m., HS Board Room
- Feb. 27 • Tu** Budget discussions during regular BOE mtg, 7 p.m., HS Board Room
- Mar. 1 • Th** Deadline for district to submit tax levy limit information to state comptroller
- Mar. 13 • Tu** Budget discussions during regular BOE mtg, 7 p.m., HS Board Room
- Mar. 15 • Th** **Budget Forum (if needed), 7 p.m., HS Spartan LGR—also broadcast online**
- Mar. 20 • Tu** Finance Committee mtg, 7 p.m., HS Board Room
- Mar. 23 • F** Superintendent's recommendations to BOE
- Mar. 27 • Tu** Approve referenda & notice of the annual mtg at BOE mtg, 7 p.m., HS Board Room
- Mar. 29 • Th** Finance Committee mtg re: Supt.'s recommendations, 7 p.m., HS Board Room
- April 11 • W** **Budget Forum, 7 p.m., HS Spartan LGR—also broadcast online**
- April 12 • Th** Finance Committee mtg, 7 p.m., HS Board Room
- April 16 • M** BOE candidates' filing deadline
- April 17 • Tu** **Adoption of Proposed 2018-19 Budget at BOE mtg, 7 p.m., HS Board Room**
- April 20 • F** Draft budget newsletter to BOE
- April 23 • M** Budget newsletter goes to print
- May** Outreach to inform school & community groups about 2018-19 budget
- May 1 • Tu** Budget Hearing as part of regular BOE mtg, 7 p.m., HS Board Room
- May 2 • W** Budget newsletter mailed to residents
- May 9 • W** Meet-the-Candidates Night, 7 p.m., HS Library
- May 15 • Tu** **Public Budget Vote, 7 a.m. to 9 p.m., High School gymnasium**