

2015-16 Budget Development Plan & Calendar

2015-16 Budget Objectives

In developing the 2015-16 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 2015-16 Budget

New York State's economy has improved in the recent past with officials at the state level projecting surpluses for the 2015-2016 school year. Below are some factors that will impact development of the BH-BL 2015-16 budget. *To help gauge the impact of the following factors, 1% of the BH-BL property tax levy is roughly \$366,000. Hence every \$366,000 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 the rough equivalent of seven full-time staff positions.*

1. One of the largest area of cost increase in 2015-16 will likely be the district's share of health insurance premiums for our employees. The Affordable Care Act has placed new mandates on our insurance plans and has reduced federal funding for the district's Medicare Advantage plans. These changes implemented by the Affordable Care Act, among other factors, are likely to cause a relatively large increase in health insurance premiums.
2. The largest area of decrease for the 2015-2016 school year will likely be in costs related to required contributions to the state retirement systems. The required employer contribution rate for members of the state Teachers' Retirement System (TRS) is currently 17.53 percent of salaries, and is projected to decrease to anywhere from 13 to 13.50 percent of salaries. The required employer contribution rate for members of the state Employee Retirement System (ERS) is currently 20.1 percent and is decreasing to 18.2 percent. This should result in significantly lower expenditures in these areas when compared to 2014-2015.
3. We have received guidance that the starting point for the tax cap calculation for the 2015-2016 budget year will once again be less than 2%. We expect tax cap exclusions for the 2015-16 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 the new construction. (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.) The district is committed to staying *below* the tax cap—whatever it may be.
4. BH-BL is fortunate its residents by and large support high-quality programs when balanced by reasonable taxes. The May 2014 budget proposition, which was within the district's tax levy cap, was approved by a 73% passing rate.
5. Long-range financial planning and careful control of spending have helped BH-BL maintain a sound fund balance over the years.
6. In 2015, in addition to complying with the property tax cap, the "tax freeze rebate plan" will also be dependent upon a school district having a state-approved government efficiency plan. Although guidance on this plan is still forthcoming, the district will work to submit a qualifying plan.

Calendar of Budget & Election Activities

Dec. 9 • Tu	Approve budget calendar at regular Board of Education meeting, 7:30 p.m., HS Library
Dec. 12 • F	Schools & managers submit budget requests
Mid-Jan.	Deadline for announcement of Governor's budget proposals
Jan. 16 • F	Compiled budget requests & reference materials distributed to Board members
Feb. 3 • Tu	Finance Committee on Governor's proposals & Board budget binders, 7 p.m. HS library
Feb. 24	Budget discussion during regular board mtg, 7:30 p.m., MS Library
Mar. 1 • S	Deadline for school districts to submit tax levy limit information to the state comptroller

Mar. 3 • Tu Public Forum on Preliminary Budget & Potential Changes, 7:30 p.m., MS cafeteria — also broadcast live online

Mar. 17 • Tu	Finance Committee, 7 p.m., HS library
Mar. 24 • Tu	Approve referenda & notice of the annual meeting at regular Board mtg., 7:30 p.m. MS library
Mar. 27 • F	Superintendent's recommendations to Board
Apr. 2 • Th	Finance Committee to discuss superintendent's recommendations, 7 p.m., HS library

Apr. 14 • Tu Public Forum on Nearly Complete Budget, 7:30 p.m., MS cafeteria — also broadcast live online

April 15 • W	Finance Committee to review input received at forum, 7 p.m., HS library
April 20 • M	Draft budget newsletter to Board
April 20 • M	Board of Education candidates' filing deadline

April 21 • Tu Adoption of the Proposed 2015-16 Budget at regular Board meeting, 7:30 p.m., MS library

April 24 • F	Budget newsletter goes to printer
May	Reach out to inform school & community groups about the budget
May 5 • T	Budget Hearing as part of regular Board of Education meeting, 7:30 p.m., MS library
May 6 • W	Budget newsletter mailed to residents
May 13 • W	Meet-the-Candidates Night, 7:30 p.m., MS Cafe

May 19 • 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