2016-2017 Budget
Personnel Expenditures
16-17 Budget: General Financial Parameters

State Aid  Tax Levy  Savings as Revenue  Expenditures
16-17 Budget Process: Revenue (review)

“... to augment reserve funds to keep our fiscal stability, stabilize our tax levy increases, and fund full-day kindergarten into the future”

(Fast Facts on School District Budgeting, January 2016)
16-17 Budget: Specific Revenue Parameters

Current scenario:

• 3.5% increase in State aid (*estimated*)
  • In addition, a building aid increase of $590,653 will offset debt payments from the Promise Project.
  • We will also receive $1,176,526 in one-time Full-Day Kindergarten Transition Aid.
  • There still remains a GEA reduction of $476,316.

• 0.73% increase in tax levy (*allowable limit*)
16-17 Budget Process: Non-personnel expenditures

- Transportation
- O & M
- Debt
- PPS
- Athletics
- IT
- Instruction

$0 - $6,000,000
16-17 Budget:
Personnel Expenditures History (11-12 through 15-16)

Avg. Increase from 2011-12 to 2013-14 = 1.5%
Avg. Increase from 2011-12 to 2015-16 = 1.2%
15-16 Enrollment vs. Staffing

<table>
<thead>
<tr>
<th>School Year</th>
<th>Enrollment</th>
<th>Admin</th>
<th>Teachers</th>
<th>Staff</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008-09</td>
<td>3840</td>
<td>28.4</td>
<td>286.5</td>
<td>359.5</td>
<td>673.4</td>
</tr>
<tr>
<td>2009-10</td>
<td>3806</td>
<td>28.6</td>
<td>279.5</td>
<td>377.1</td>
<td>684.2</td>
</tr>
<tr>
<td>2010-11</td>
<td>3708</td>
<td>28.6</td>
<td>258.5</td>
<td>404</td>
<td>689.5</td>
</tr>
<tr>
<td>2011-12</td>
<td>3646</td>
<td>28.6</td>
<td>262</td>
<td>338.5</td>
<td>628.5</td>
</tr>
<tr>
<td>2012-13</td>
<td>3612</td>
<td>26.8</td>
<td>269</td>
<td>307.7</td>
<td>603.5</td>
</tr>
<tr>
<td>2013-14</td>
<td>3600</td>
<td>25.4</td>
<td>251.5</td>
<td>320.5</td>
<td><strong>597.5</strong></td>
</tr>
<tr>
<td>2014-15</td>
<td>3580</td>
<td>23.6</td>
<td>252.5</td>
<td>295</td>
<td>571.1</td>
</tr>
<tr>
<td>2015-16</td>
<td>3572</td>
<td>23.6</td>
<td>262.5</td>
<td>311.4</td>
<td><strong>597.5</strong></td>
</tr>
<tr>
<td>% Change Between 2008-09 and 2015-16</td>
<td>-7.00%</td>
<td>-17%</td>
<td>-8%</td>
<td>-13%</td>
<td>-11%</td>
</tr>
</tbody>
</table>
16-17 Budget: Objectives

“Maintain programs restored in the 15-16 budget without breaking the tax levy cap.”

“Add required personnel for Full Day Kindergarten without breaking the tax levy cap.”

“Maintain a sustainable 3 to 5 Year Financial Plan with the above parameters in mind.”

(Fast Facts on School District Budgeting, January 2016)

What do these statements mean?
16-17 Budget: Full Day Kindergarten

- +6.0 FTE Kindergarten Teachers
- +2.8 FTE Art, Music, and PE Teachers
  - Also supports common planning time for K-3 teachers
- +1.4 Part Time, Teacher Assistants
  - Supports lunch, recess and small amount of classroom intervention

Total FTEs tied to Full Day Kindergarten = 10.2***

***Anticipated personnel costs were 1.0 to 1.3 Million Dollars; Actual Personnel Cost = $690,000
16-17 Budget:
Full Day Kindergarten

Full Day Kindergarten budgeted through:

a) Use of state aid tied to kindergarten across two years, **and**

b) Strategic use of retirement reserve.
16-17 Budget: Added Personnel Challenges

• Enrollment based Increase
  • Zero to +1.0 Classroom Teacher FTEs

• **Unfunded Mandates** - Student Services
  • +3.0 Special Education Teacher FTEs
  • +2.2 Special Education Teacher Assistant FTEs

• Critical Need - Student Services
  • +1.0 School Psychologist (Elementary)

• Critical Need - Response to Intervention
  • +1.0 RtI Teacher
# Predicted Enrollment (16-17)

<table>
<thead>
<tr>
<th>Grade Levels</th>
<th>Predicted Enrollment</th>
<th>Trend</th>
<th>Reasoning</th>
</tr>
</thead>
<tbody>
<tr>
<td>K-3</td>
<td>982</td>
<td>Slight decrease from this year</td>
<td>1st-3rd slight decrease; kindergarten increasing</td>
</tr>
<tr>
<td>4-6</td>
<td>829</td>
<td>Increasing from this year</td>
<td>Large increase in 4th; slight increase in 5th &amp; 6th</td>
</tr>
<tr>
<td>7-8</td>
<td>556</td>
<td>Slight decrease from this year</td>
<td>Slight increase in 7th outweighed by larger decrease in 8th</td>
</tr>
<tr>
<td>9-12</td>
<td>1212</td>
<td>Similar number as this year</td>
<td>Large increase in 10th offset by large decrease in 12th</td>
</tr>
<tr>
<td>K-12</td>
<td>3579</td>
<td>Similar number as this year</td>
<td>K-3 &amp; 7-8 slight decrease offset by 4-6 increase</td>
</tr>
</tbody>
</table>
16-17 Budget:
Data Driving Need for Increased Special Education Teachers, Unfunded Mandates

• Entire predicted increase in special education teacher/teacher assistant FTEs is because of regulations mandating a 12:1:1 Student to Teacher ratio in Integrated Co-taught Settings

• Despite this unfunded mandate, we would not have such a large increase if special education numbers had not increased as well due to:
  • Bringing back Out of District placed students
  • Complexity of General Population
Rationale for Additional K-3 School Psychologist

• Increase from **two** K-6 School Psychologists to **three** across six buildings.

• Primary responsibilities:
  • Self Contained Classrooms
  • General education students who have experienced trauma/have needs

**IN ADDITION TO:**

• Functional behavior plans and elopement plans (new state mandate) have increased significantly, which takes time from primary responsibilities (see above).
Rationale for additional School Psychologist (cont.)

The combination of increased academic rigor and more children with less coping mechanisms leads to a greater need for social & academic skill development.
Rationale for increasing RtI FTEs: Supporting Elementary RtI Blocks

• By adding one FTE, four out of six K-6 buildings will have at least one, full time intervention teacher (Rogers will be the only building with two—one for ELA/one for math).

• One additional FTE allows for expanded RtI blocks at lower grades and greater math intervention at the K-6 level.
## 16-17 Personnel Budget (FTEs)

<table>
<thead>
<tr>
<th>Type of Addition</th>
<th>K-6 Teachers</th>
<th>7-12 Teachers</th>
<th>Special Education Teachers</th>
<th>Special Education Teacher Assistants</th>
<th>Psych/Social Work Staff</th>
<th>Misc.</th>
<th>Total FTE Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Mandated</td>
<td>Zero</td>
<td>Zero</td>
<td>+3.0</td>
<td>+2.2</td>
<td>Zero</td>
<td>Zero</td>
<td>+5.2</td>
</tr>
<tr>
<td>Full Day Kindergarten</td>
<td>+8.8</td>
<td>NA</td>
<td>Zero</td>
<td>Zero</td>
<td>Zero</td>
<td>+1.4 Teacher Assistants</td>
<td>+10.2</td>
</tr>
<tr>
<td>Critical Needs</td>
<td>+1.0 Int. Teacher &amp; +1.0 Enroll.</td>
<td>Zero</td>
<td>Zero</td>
<td>Zero</td>
<td>+1.0 Psychologist</td>
<td>+0.45 Nurse &amp; Clerical</td>
<td>+3.45</td>
</tr>
<tr>
<td>Total FTEs</td>
<td>+10.8</td>
<td>Zero</td>
<td>+3.0</td>
<td>+2.2</td>
<td>+1.0</td>
<td>+1.85</td>
<td>+18.85</td>
</tr>
</tbody>
</table>
## Budget-to-Budget Change

<table>
<thead>
<tr>
<th></th>
<th>2015-2016 Adopted</th>
<th>2016-17 Proposed</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Non-Personnel</strong></td>
<td>19,682,008</td>
<td>20,453,203</td>
<td>+3.9%</td>
</tr>
<tr>
<td><strong>Personnel</strong></td>
<td>48,686,078</td>
<td>50,261,997</td>
<td>+3.2%</td>
</tr>
<tr>
<td><strong>Salaries</strong></td>
<td>31,288,048</td>
<td>32,895,497</td>
<td>+5.1%</td>
</tr>
<tr>
<td><strong>Benefits</strong></td>
<td>17,398,030</td>
<td>17,366,500</td>
<td>-0.2% (ERS/TRS)</td>
</tr>
<tr>
<td><strong>TOTAL (Budget to</strong></td>
<td><strong>68,368,086</strong></td>
<td><strong>70,715,200</strong></td>
<td><strong>+3.4%</strong></td>
</tr>
</tbody>
</table>
16-17 Budget:
Next Steps

• Receive revised state aid information**

• Finalize expenditure budget (BOCES sign-ups).

• Update to BOE as well as opportunity for questions from BOE at the April 7th Meeting

• Budget Adoption at the April 14th BOE Meeting

• Specific calendar of budget presentations (April-May)

**Any additional state aid will not be used to add any other staff; it must be used to reduce reliance on reserve funds to maintain our financial stability.