

WEST IRONDEQUOIT CENTRAL SCHOOL DISTRICT
2018-2019 BUDGET GUIDELINES

Proposed plans for educational expenditures for the 2018-19 school year will be guided by the following general parameters and the ongoing uncertain economic environment.

PROGRAM

• **Staffing**

Teaching

The number of full-time equivalent (FTE) positions for certificated and support staff will not exceed 2017-18 levels except for requirements, such as state mandates or changes in program or those which relate to increased or decreased enrollment. Initially, certificated classroom staffing levels will be determined by the following planning numbers:

- a. An average of twenty-three (23) students per classroom across the District, grades K-3
- b. An average of twenty-five (25) students per regular classroom, across the district grades 4-6 and regular academic courses, grades 7-12
- c. Class size appropriate to extraordinary learning situations (i.e. offerings requiring special space/safety considerations, unique offerings required for graduation and/or completion of a study sequence).

Leadership

Any restructuring/leadership staffing would be accomplished, generally, under current budgeted levels.

• **Staff Development**

Funding will be provided for an effective program of staff development/training commensurate with the high expectations held for staff performance.

• **Curriculum/Instruction**

Improvement of current programs of study and services will be accomplished without additional FTE. Each proposal for revision (e.g. new course offering/service) will include a corresponding deletion/decrease in existing curricula/services. Under exceptional circumstances (i.e. program support for a particular group of students), additional programming would be considered.

Technology

A continued allocation for technology related equipment/services will be considered in conjunction with recommendations of the District Technology Plan. (2017-18 appropriation is approximately \$1,100,000).

Existing Programs and Services

In the event that state aid or other major revenue sources are reduced, modifications to existing programs and/or services will be delineated through the use of the Criteria for Budget Decisions.

SUPPORT FOR PROGRAM

• **Operations and Maintenance**

All funding will be directed toward programs of preventive and day-to-day maintenance and energy conservation as indicated in the general fund expenditure plan established with the Master Plan for Buildings and Grounds. Overtime and security expenditures will be adjusted to maintain a safe, clean and supportive environment.

- **Transportation**

Transportation service will be provided within the framework of current district policy with continued study of transitional busing opportunities, restrictions and financing.

- **Food Service**

Continued study and implementation of cost saving opportunities and increasing revenue sources.

- **BOCES**

BOCES Programs and Services will be evaluated individually for value added to West Irondequoit goals.

- **Equipment, Services, and Supplies**

Appropriations for all equipment, contractual services, and supplies, shall be comparable on a district-wide basis, with equipment specified by item. Total expenditures will be based on student enrollment adjusted for inflation. The basis for calculating the base rate will be the 2017-18 budget amount or estimated actual expenses, whichever is lower.

REVENUE/CAPITAL PROJECTS/NEGOTIATED AGREEMENTS

- **Compensation and Fringe Benefits**

Contractual bargaining agreements will be developed, as required, and implemented.

- **Debt Service/Capital Improvement**

The appropriation in 2018-19 will include the following bonds: 2009 Pool/Excel Project, 2010 Bond Refunding, 1998 Dake Project, 1996 Sproule Field House, and the 2017 Promise Project. Also included is funding for local capital projects, to be determined each year. There will be a decrease in debt service in 2018-19 of approximately \$2,467,495 from paying off of several bonds from the 2010 Refunding. In addition to the expense reduction there will be a corresponding decrease in Building Aid. Future capital project funding sources (cash/reserves vs. borrowing) should consider these changes.

- **State Aid**

State Aid will be conservatively estimated using the Governor's proposal and other relevant information as it becomes available. State Aid will be analyzed to meet impending budget needs as well as needs that are more long-term. Criteria for consideration are:

- Tax rate, budget, and levy – keep any increases steady, predictable, and responsible
- Funding capital renovation/repairs
- Maximize state aid
- Manage future state aid uncertainties
- Consider potential impact of future state mandated program changes
- Consider potential impact of current and future tax certiorari challenges

- **Revenue**

All efforts to secure funds from non-property tax sources will be pursued aggressively. (e.g. grants, rental, etc.)

- **Real Property Tax**

Budget development documents will include the dollar amount and percent change in the projected real property tax levy. The Board will be kept informed of changes in assessed valuation and their effect on tax rate.

The Senior Citizen Income Exemption and the Veteran's Exemption will be reviewed for their effect on the real property tax rate.

BUDGET VARIANCE

Budget development will include a variance of up to 5% to remain within the voter authorized amount and account for unanticipated expenses and/or losses of revenue during the fiscal year.