2017-2018

SUPERINTENDENT’S RECOMMENDED BUDGET

Springville-Griffith Institute
Central School District

MARCH 13, 2017
2017-18 Budget Goals

- Improve the quality of our educational program for every SGI student while maintaining the financial integrity of the district and being responsible to our taxpayers.
- Stay within the tax cap and slow the growth of the annual budget.
- Estimate expenditures and revenues accurately.
- Analyze all staffing levels appropriate for our 2017-18 enrollment of 1679.
- Maintain current level of student programs while looking for efficiencies.
- Ask that every budget stakeholder justify all requests in detail.
2017-18 Budget Challenges

• Declining enrollment has a negative impact on our state aid dollars—stating the obvious, the fewer students we have, the less aid we receive.

• Staying within the tax cap.

• Annual increases to contractual costs such as payroll and health insurance.

• Redistributing budget to appropriate budget lines.
## Fiscal Accountability Summary 2015-2016

<table>
<thead>
<tr>
<th>General Education</th>
<th>Special Education</th>
</tr>
</thead>
<tbody>
<tr>
<td>$17,753,016</td>
<td>$6,509,675</td>
</tr>
<tr>
<td>Pupils</td>
<td>Pupils</td>
</tr>
<tr>
<td>1,798</td>
<td>210</td>
</tr>
<tr>
<td>Expenditures Per Pupil</td>
<td>Expenditures Per Pupil</td>
</tr>
<tr>
<td>$9,874</td>
<td>$30,998</td>
</tr>
</tbody>
</table>

### Similar School District Group

<table>
<thead>
<tr>
<th>Instructional Expenditures</th>
<th>Special Education Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>$8,350,687,803</td>
<td>$3,410,928,067</td>
</tr>
<tr>
<td>Pupils</td>
<td>Pupils</td>
</tr>
<tr>
<td>755,628</td>
<td>108,828</td>
</tr>
<tr>
<td>Expenditures Per Pupil</td>
<td>Expenditures Per Pupil</td>
</tr>
<tr>
<td>$11,051</td>
<td>$31,342</td>
</tr>
</tbody>
</table>

All Numbers Subject to Change
Budget Summary

- 2016-2017 Budget $37,734,340
- 2017-2018 Budget $36,841,911
- Variance ($881,429) -2.34%

[Diagram showing the breakdown of the budget with 75% allocated to Program, 14% to Capital, and 12% to Admin.]
# Major Factors for Decrease

<table>
<thead>
<tr>
<th>Factor</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Decrease</td>
<td>$881,429</td>
</tr>
<tr>
<td>Debt Service</td>
<td>-$1,070,489</td>
</tr>
<tr>
<td>BOCES</td>
<td>-$592,140</td>
</tr>
<tr>
<td>Contractual Increases</td>
<td>+$685,697</td>
</tr>
<tr>
<td>Other Incidental Increases</td>
<td>+$95,503</td>
</tr>
</tbody>
</table>

All Numbers Subject to Change
Expenditure Summary

- General Support: 6%
- Instruction: 25%
- Pupil Transportation: 1%
- Employee Benefits: 6%
- Debt Service: 1%
- Interfund Transfers: 11%

All Numbers Subject to Change
## Revenues

<table>
<thead>
<tr>
<th>Proposed</th>
<th>2016-2017</th>
<th>2017-2018</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>State/Federal Aid</td>
<td>19,578,366</td>
<td>17,682,058</td>
<td>-1,896,308</td>
</tr>
<tr>
<td>Sales Tax Sharing</td>
<td>1,800,000</td>
<td>1,875,000</td>
<td>75,000</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>400,000</td>
<td>483,000</td>
<td>83,000</td>
</tr>
<tr>
<td>Appropriated Fund Balance</td>
<td>350,000</td>
<td>850,000</td>
<td>500,000</td>
</tr>
<tr>
<td>Tax Levy</td>
<td>15,500,961</td>
<td>15,894,853</td>
<td>393,892</td>
</tr>
<tr>
<td>PILOTS</td>
<td>94,013</td>
<td>57,000</td>
<td>-37,013</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>37,723,340</strong></td>
<td><strong>36,841,911</strong></td>
<td><strong>-881,429</strong></td>
</tr>
</tbody>
</table>
## State Aid

<table>
<thead>
<tr>
<th>Category</th>
<th>2016-2017</th>
<th>2017-2018</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foundation Aid</td>
<td>11,924,415</td>
<td>12,060,355</td>
<td>135,940</td>
</tr>
<tr>
<td>BOCES</td>
<td>1,566,868</td>
<td>1,484,015</td>
<td>-82,853</td>
</tr>
<tr>
<td>BOCES Capital Project Aid</td>
<td>-0-</td>
<td>300,000</td>
<td>300,000</td>
</tr>
<tr>
<td>Excess High Cost</td>
<td>427,813</td>
<td>300,043</td>
<td>-127,770</td>
</tr>
<tr>
<td>Private Excess Cost</td>
<td>272,863</td>
<td>322,840</td>
<td>49,977</td>
</tr>
<tr>
<td>Hardware/Technology</td>
<td>30,101</td>
<td>29,505</td>
<td>-596</td>
</tr>
<tr>
<td>Software/Lib/Textbooks</td>
<td>150,729</td>
<td>148,319</td>
<td>-2,410</td>
</tr>
<tr>
<td>Transportation</td>
<td>2,481,205</td>
<td>2,004,672</td>
<td>-476,533</td>
</tr>
<tr>
<td>GEA Adjustment</td>
<td>670,585</td>
<td>-0-</td>
<td>-670,585</td>
</tr>
<tr>
<td>Subtotal</td>
<td>17,524,579</td>
<td>16,649,749</td>
<td>-874,830</td>
</tr>
<tr>
<td>Building Aid</td>
<td>2,053,787</td>
<td>1,032,309</td>
<td>-1,021,478</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>19,578,366</strong></td>
<td><strong>17,682,058</strong></td>
<td><strong>-1,896,308</strong></td>
</tr>
</tbody>
</table>

All Numbers Subject to Change
## Revenue Summary

- **State Aid**: 17,682,058
- **Property Taxes**: 15,894,853
- **Other Revenues**: 3,265,000
- **Total Revenue**: 36,841,911

---

All Numbers Subject to Change

March 13, 2017
## 2017 – 2018 Budget Summary

<table>
<thead>
<tr>
<th></th>
<th>2016-2017</th>
<th>2017-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td>$37,723,340</td>
<td>$36,841,911</td>
</tr>
<tr>
<td>Expenditure Decrease</td>
<td>(881,429)</td>
<td></td>
</tr>
<tr>
<td>Percentage of Decrease</td>
<td>-2.34%</td>
<td>-2.34%</td>
</tr>
<tr>
<td>Tax Levy</td>
<td>$15,500,961</td>
<td>$15,894,853</td>
</tr>
<tr>
<td>Levy Increase</td>
<td></td>
<td>$393,892</td>
</tr>
<tr>
<td>Percentage Levy Increase</td>
<td></td>
<td>2.48%</td>
</tr>
<tr>
<td>Tax Cap</td>
<td></td>
<td>2.48%</td>
</tr>
</tbody>
</table>

All Numbers Subject to Change
## Reserves

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total Fund Balance</th>
<th>% Undesignated</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006-2007</td>
<td>7,813,813</td>
<td>3.32%</td>
</tr>
<tr>
<td>2007-2008</td>
<td>9,738,152</td>
<td>9.24%</td>
</tr>
<tr>
<td>2008-2009</td>
<td>8,223,009</td>
<td>9.36%</td>
</tr>
<tr>
<td>2009-2010</td>
<td>10,567,376</td>
<td>13.10%</td>
</tr>
<tr>
<td>2010-2011</td>
<td>8,065,313</td>
<td>4.32%</td>
</tr>
<tr>
<td>2011-2012</td>
<td>6,679,923</td>
<td>3.15%</td>
</tr>
<tr>
<td>2012-2013</td>
<td>6,453,414</td>
<td>3.53%</td>
</tr>
<tr>
<td>2013-2014</td>
<td>5,505,005</td>
<td>2.71%</td>
</tr>
<tr>
<td>2014-2015</td>
<td>5,952,014</td>
<td>4.2%</td>
</tr>
<tr>
<td>2015-2016</td>
<td>7,117,708</td>
<td>4.1%</td>
</tr>
</tbody>
</table>
Reserve/Levy Adoption Timeline

April 21, 2017 (Not later than)  Budget Adoption by Board of Education

May 8, 2017  Public Budget Hearing – 7:00 PM

May 11, 2017  Voter Registration Day – 12:00-8:00 PM

May 16, 2017  Budget Vote by District Residents
              10:00 AM – 9:00 PM

June 12, 2017  BOE Resolution to adopt Reserve
               Recommendation to fund reserves

Early August  BOE adopts levy with 2016-17 Reserve recommendation