



SOUTH GLENS FALLS
Central School District

2016-2017

General Fund Budget

Update #3
March 14, 2016
Senior High School



SOUTH GLENS FALLS

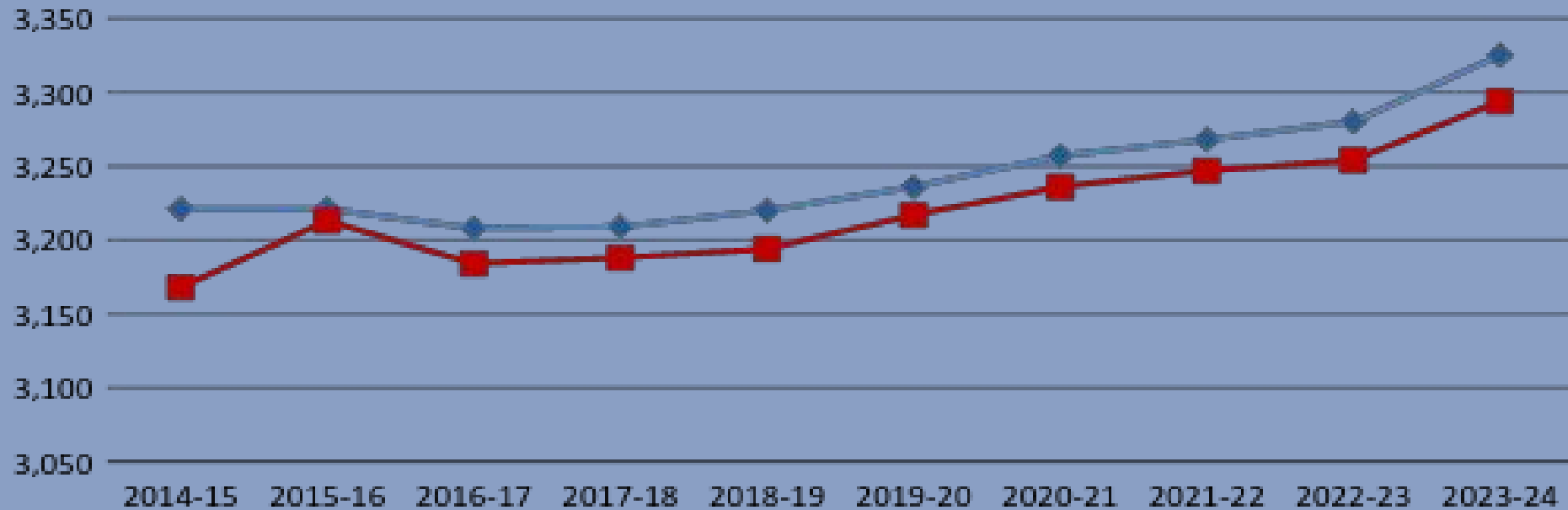
Central School District

March 21, 2016	Regular BOE Meeting – Budget Review - Senior HS LGI 6:30 p.m.
March 28, 2016	BOE Budget Workshop – Budget Review - Senior HS LGI 6:30 p.m. (if necessary)
April 11, 2016	Regular BOE Meeting – Senior HS LGI - 6:30 p.m. BOE adopts Proposed General Fund Budget
May 4, 2016	Annual Budget Hearing and Meet the Candidates Senior HS LGI 6:30 p.m. – 7:30 p.m.
May 17, 2016	Annual Budget Vote - 8:00 a.m. to 8:00 p.m. Tanglewood and Ballard Elementary Schools

Projected 10 Year In-District Student Enrollment



Actual @ Oct 2015



Based on Live Birth Information and Current Students ONLY

Data from Dr. Paul Seversky Mid Range Estimate with Housing Growth – January 2014

Student Enrollment

School	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Projected 2016-17
Ballard	342	370	378	385	401	401	410
Harrison	323	325	349	360	345	338	357
Moreau	316	293	289	259	266	267	263
Tanglewood	430	415	415	428	439	431	449
OWW Middle	758	776	750	713	705	733	700
SHS	1,035	1,019	1,000	989	1,012	1,008	986
Off Campus	41	35	28	28	24	23	25
Post Grad/Home	3	0	0	19	6	2	6
Private Placement	9	13	15	10	23	18	22
Total	3,257	3,246	3,224	3,191	3,221	3,221	3,218

Does not include estimated transfers in or out, or retentions

As of BEDS October 2015



SOUTH GLENS FALLS

Central School District

Budget Comparison - March 14, 2016

	2015-2016	2016-2017	Increase (Decrease)	%
General Support	\$4,505,593	\$4,687,699	\$182,106	4.04%
Instruction	\$29,400,753	\$30,430,653	\$1,029,900	3.50%
Transportation	\$2,477,521	\$2,521,390	\$43,869	1.77%
Employee Benefits	\$13,899,071	\$14,019,168	\$120,097	.86%
Debt Service	\$479,194	\$485,933	\$6,739	1.41%
Interfund Transfer	\$4,269,549	\$4,272,072	\$2,523	.06%
Totals	\$55,031,681	\$56,416,915	\$1,385,234	2.52%



SOUTH GLENS FALLS

Central School District

Revenue Summary

	2015-2016	2016-2017	Increase (Decrease)
NYS Aid	\$25,316,477	\$26,428,698	\$1,112,221
Federal Aid	\$115,000	\$125,000	\$10,000
Miscellaneous Local Revenues	\$798,900	\$772,300	(\$26,600)
Fund Balance	\$400,000	\$400,000	\$0
Reserve Funds	\$635,000	\$195,000	(\$440,000)
Tax Levy	\$27,766,304	\$28,161,781	\$395,477
<i>Additional Revenue Necessary to Balance 2016-17 Budget</i>		\$334,136	\$334,136
Totals	\$55,031,681	\$56,416,915	\$1,385,234



Property Taxes

Maximum Property Tax Levy Allowable by NYS = 1.42%

Tax Levy Increase

Proposed

Budget Increase

\$1,385,234

2.52%

- ✓ Tax Levy does not equal Tax Rate
- ✓ Assessors preliminary rolls due April 15th
- ✓ STAR exemptions
- ✓ Final Assessments – August 2016
- ✓ Equalization Rates – August 2016
- ✓ STAR Exemptions – August 2016



Investing in our Student's Future

- **Academic Supports** - instructional coaches, district-wide focus on literacy, early intervention, summer school programs, CSE programming
- **Academic Rigor** - expanding AP options - AP Honor Roll, 8th grade acceleration, ECHS, PSAT 10th and 11th graders, pathways to graduation
- **Student Support Services** - addition of two full-time elementary social workers, STEP program
- **Extracurricular Involvement** - restoration of six modified sports teams
- **Capital Project** - planning for our future, model classrooms at Middle School (Summer 2016)



Efficiency and Effectiveness

- Leveraging technology to improve instruction, student learning and operational efficiency
- Reallocation of resources to enhance program outcomes
- Maintaining contractual obligations through collective bargaining
- Energy Education - savings through education, change in human behaviors, efficiency of systems
- Academic capacity - tracking enrollment trends, student course requests, class size, staffing needs
- 5 year average budget to budget increase - 1.26%
- 5 year average tax levy increase - 2.76%



Budget Development –

What do we know now?

- GEA Impact - still owed \$444,661
- Foundation Aid Formula - .7% increase (\$114,071)
- Property Tax Cap - Low CPI of .12% - maximum tax levy = 1.42%
- Revenues are limited, expenses continue to rise
- Reduce our reliance on the use of fund balance and reserves
- District has been re-designated as “susceptible to fiscal stress”



“Susceptible to Fiscal Stress”

- South Glens Falls has received this designation for the second year by the NYS Comptroller’s Office.
- SGF is one of 82 school districts designated as fiscally stressed by the NYS Comptroller’s Office.
- SGF is one of 53 rated as “susceptible to fiscal stress.” District is rated at 25%, the lowest of those that qualify for the designation.
- Designation determined using year-end fund balance, short-term borrowing and patterns of operating deficits.
- What does this mean for SGF?



SOUTH GLENS FALLS

Central School District

District Reserve Funds

Reserve Fund	June 30, 2015 Balance	Applied	Projected			Projected Balance June 30, 2018
		2015-16	2015-16	2016-17	2017-18	
Tax Certiorari	\$1,592,791	\$0	\$0	\$0	\$0	\$1,592,791
Employment Benefits Accrued Liability	\$674,521	\$0	\$0	\$0	\$0	\$674,521
Unemployment	\$1,163,150	\$0	\$0	\$35,000	\$0	\$1,128,150
Employees Retirement	\$3,409,766	\$0	\$635,000	\$160,000	\$0	\$2,614,766
Capital	\$1,156,214		\$0	\$0	\$1,000,000	\$156,214
Totals	\$7,996,442	\$0	\$635,000	\$195,000	\$1,000,000	\$6,166,442



SOUTH GLENS FALLS

Central School District

Fund Balance Usage

NYS Law allows for 4% carryover

Budget Year	Appropriated Fund Balance Budgeted	Unallocated Fund Balance @ July 1	%
2015-2016	\$400,000	\$1,319,581	2.4%
2014-2015	\$800,000	\$1,119,351	2.1%
2013-2014	\$895,000	\$1,511,127	2.8%
2012-2013	\$1,200,000	\$1,124,550	2.2%
2011-2012	\$1,250,000	\$608,017	1.1%
2010-2011	\$1,250,000	\$777,453	1.5%
2009-2010	\$250,000	\$2,476,788	4.8%
2008-2009	\$250,000	\$2,176,856	4.3%
2007-2008	\$250,000	\$797,400	1.6%



SOUTH GLENS FALLS

Central School District

NYS Aid

	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget
Total NYS Aid – General Fund	\$21,861,333	\$22,266,852	\$23,578,693	\$25,618,386	\$26,428,698
Percentage Increase		1.85%	5.89%	8.65%	3.04%
Gap Elimination Adjustment (GEA)	\$3,779,957	\$2,881,419	\$1,987,816	\$710,671	\$444,661

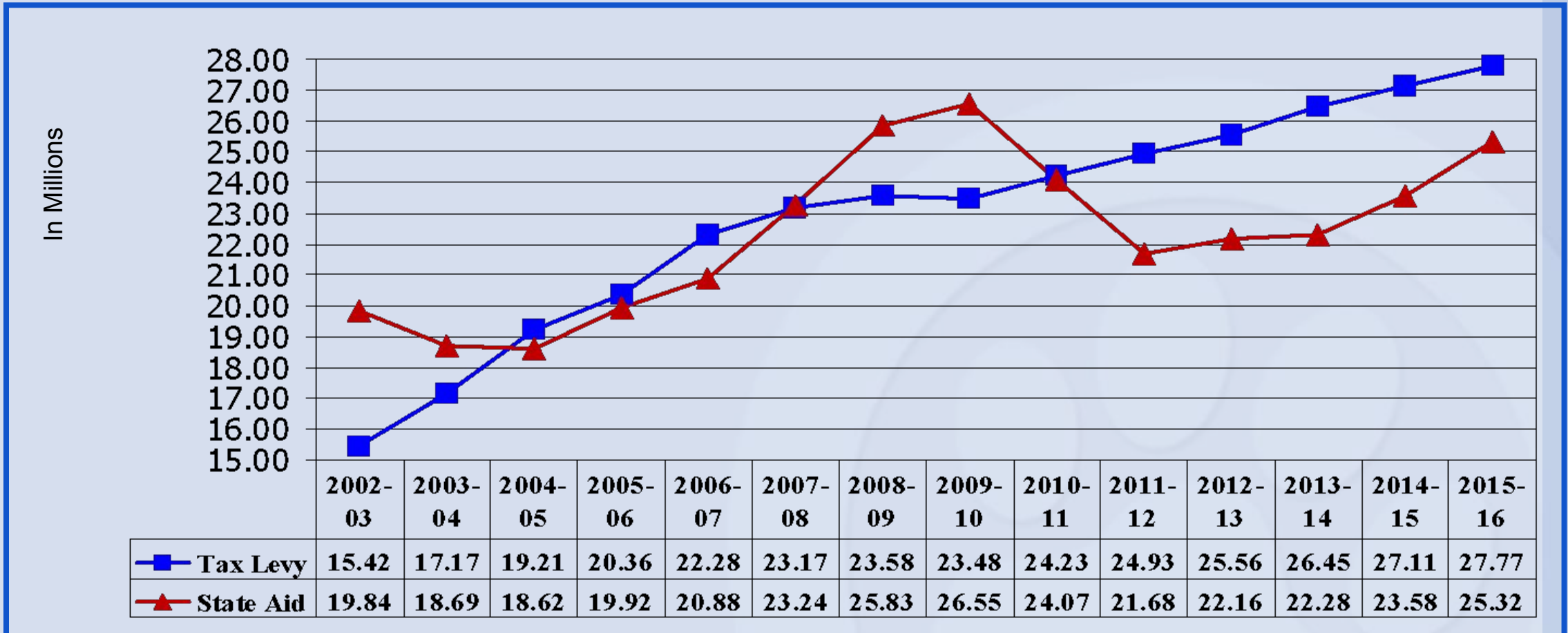
- Based on Executive Budget released January 13, 2016
- Total NYS Aid does not include UPK Grant = \$315,192
- Senate and Assembly Budget Proposals



SOUTH GLENS FALLS

Central School District

Revenue - Tax Levy and State Aid



Source NYS Property Tax Report Card and SED

■ Tax Levy ▲ State Aid

Property Tax Levy Cap

2015-16 Tax Levy		\$27,766,304
Tax Base Growth Factor	1.0114	\$316,536
PILOTS Receivable		\$115,150
Prior Year Exemptions		(\$521,451)
Allowable Growth Factor (Lesser of CPI or 2%)	.12%	\$33,212
PILOTS (Next Year)		(\$115,150)
Available Carryover		\$0
Exemptions - Pensions		\$0
Exemptions - Capital		\$567,180
Maximum Tax Levy Limit	1.4243%	\$28,161,781
Increase from Previous Year		\$395,477



SOUTH GLENS FALLS

Central School District

Tax Levy History

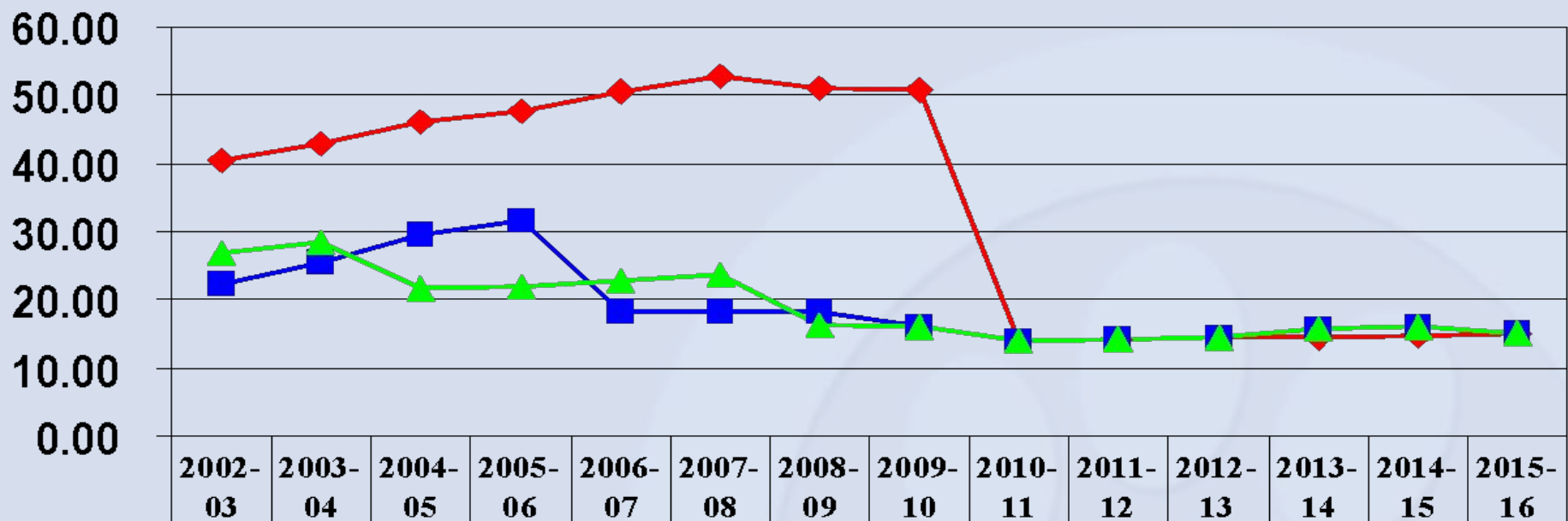
Year	Increase from Previous Year	% Increase	Tax Levy
2015-16	653,242	2.41%	27,766,304
2014-15	667,744	2.52%	27,113,062
2013-14	889,830	3.48%	26,445,318
2012-13	620,971	2.49%	25,555,488
2011-12	707,145	2.92%	24,934,517
2010-11	743,383	3.17%	24,227,372
2009-10	(93,917)	-0.40%	23,483,989
2008-09	406,619	1.75%	23,577,906
2007-08	888,950	3.99%	23,171,287



SOUTH GLENS FALLS

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HISTORICAL ANALYSIS OF TAX RATES



◆ Moreau	40.36	42.96	46.01	47.59	50.63	52.75	50.95	50.70	13.94	14.28	14.51	14.54	14.71	15.22
■ Northumberland	22.42	25.56	29.62	31.48	18.23	18.35	18.32	16.12	13.94	14.28	14.51	15.75	15.94	15.22
▲ Wilton	26.91	28.44	21.62	21.77	22.78	23.78	16.30	16.12	13.94	14.28	14.51	15.75	15.94	15.22

◆ Moreau ■ Northumberland ▲ Wilton



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Historical Budget Comparison

Year	Increase from Previous Year	% Increase	Tax Levy
2015-16	899,723	1.66%	55,031,681
2014-15	1,076,110	2.03%	54,131,958
2013-14	952,427	1.83%	53,055,848
2012-13	(385,249)	-0.73%	52,103,421
2011-12	788,264	1.52%	52,488,670
2010-11	(36,286)	-0.07%	51,700,406
2009-10	1,051,087	2.07%	51,736,692
2008-09	2,156,180	4.44%	50,685,605
2007-08	2,912,347	6.38%	48,529,425



Key Budget Facts

- ❑ 2015-16 General Fund Budget = \$55,031,681
- ❑ 2015-16 Tax Levy = \$27,766,304
- ❑ 1% budget increase = \$550,317
- ❑ 1% tax levy increase = \$277,663



SOUTH GLENS FALLS

Central School District

Budget Update @ March 14, 2016

2015-16 Tax Levy	\$27,766,304	
Tax Levy Necessary for Rollover Budget	\$29,752,888	7.15%
Estimated Tax Levy Threshold Cap	\$27,161,781	1.42%
Budget <u>Cuts</u> or Add'l Revenue Necessary	\$2,591,107	
Non Personnel Cuts Processed	(\$1,059,074)	
Planned Adjustments	\$271,119	
Retirements	(\$146,924)	
Health Insurance and Workers Compensation Adjustments	(\$170,872)	
Transportation Department Adjustments	(\$60,599)	
Middle School Science Supplies	\$5,000	
State Aid Increase per Executive Proposal and Revenue Adjustments	\$1,095,621	
Shortfall - Budget <u>Cuts</u> Necessary Gap Remaining	\$334,136	Current Status



SOUTH GLENS FALLS

Central School District

Budgeted Staff Information

Staff FTE							
	Actual	Reductions	Budget	Budget	Budget	Actual	Budgeted
	2009-10	2010- 2014	2013-14	2014-15	2015-16	2015-16	2016-17
Teachers	296.2	35.2	261.0	262.4	268.84	269.05	270.05
Support Staff – Full Time	118.0	10.0	108.0	112.0	109.00	109.0	109.0
Support Staff – Part Time	121.6	23.6	98.0	103.0	100.0	108.0	108.0
Administrators & Department Heads	19.0	1.6	17.4	19.0	19.0	19.0	19.0
Total	554.8	70.4	484.4	496.4	496.84	505.05	506.05



SOUTH GLENS FALLS

Central School District

Transportation - Adjustment (\$60,599)

5510 - Transportation	2015-16 Budget	2016-17 Proposed	Increase (Decrease)
Salaries	\$1,872,195	\$1,902,621	\$30,426
Equipment	\$3,000	\$3,000	\$0
Contractual Expense	\$29,850	\$29,850	\$0
Insurance	\$105,189	\$117,516	\$12,327
Supplies	\$398,500	\$398,500	\$0
BOCES	\$19,741	\$20,333	\$592
Totals	\$2,428,475	\$2,471,820	\$43,345



SOUTH GLENS FALLS

Central School District

Employee Benefits

	2015-16 Budget	2016-17 Proposed	Increase (Decrease)
9040 - Workers Compensation	\$263,051	\$293,143	\$30,092

Based on Estimated Salaries
Increase in Rate and NYS Assessments
Discount Rate adjusted by BOCES
from 30% to 27%





SOUTH GLENS FALLS

Central School District

Employee Benefits

	2015-16 Budget	2016-17 Proposed	Increase (Decrease)
9060 - Hospital, Medical and Dental Insurance	\$7,878,620	\$8,236,769	\$358,149

Currently Budgeting

+10% Dental – Instructional

+5% - CSEA Dental

BOCES Health Consortium subsidized rates (subsidized \$561,758 in 2015-16)

Buy down of rate equal to 3.5% for 2016-17

+12% for Matrix, Currently experience exceeding premium by +24%

+1.39% for all other plans

649 Total Contracts

329 Contracts are Retired Employees and/or families

Active Employees Co-Pays = 15% - 20%



Budget Development – Instructional Staff Reallocations

Maintain:

District K-6 Literacy Coach

1 year

No change

MS - AIS / District 7-12 Literacy Coach
(Retirement) Budgeted as 1 FTE AIS

No change

Delete:

District Math/Technology Coach

(1.0 FTE)

District 7-12 Literacy Coach

(1.0 FTE)

MS Grade 6

(1.0 FTE)

Add:

Technology Integration Specialist - TOA
MS Base

3 year

1.0 FTE

Harrison Elementary (Kindergarten)

1.0 FTE

Tanglewood Elementary (Grade 4 & 5)

2.0 FTE

Net Change - Add/(Reduce)

1.0 FTE



Budget Development – Non-Instructional Staff Reallocations

Delete:

SHS Copier Room Aide	3 Hour Aide	1	
MS Teacher Aide	3 Hour Aide	1	
MS Teacher Aide - open	3 Hour Aide	1	
SHS Teacher Aide -	3 Hour Aide	1	
Ballard Teacher Aide	3.75 Hour Aide	1	
Moreau Teacher Aide	4 Hour Aide	1	
Total Hours			(19.75 Hours)

Add:

Ballard 6 Hour Aide	6 Hour Aide	1	
Moreau 6 Hour Aide	6 Hour Aide	1	
			12 Hours
Net Reduction	(4) Positions totalling (7.75 Hours)		



Budget Development – Options? TBD

- Evaluate teaching staff needs based on student enrollment and course selections
 - Part Time FTE annual assignments
 - 6th Class assignments
 - Elementary sections based on enrollment
 - Summer Success Program
- Evaluate Special Education program needs
- Evaluate LOTE program needs



Other Factors - TBD

- Final NYS Aid
- Final BOCES Services Agreement for 2016-17
- Transfers In & Out for Special Education students



Fundamentals for Critical Decision Making

- Preserving quality programs and services for students through innovative practices
- Ensuring financial sustainability for future years
- Improving efficiency and effectiveness while lowering costs
- Be mindful of the impact on taxpayers



SOUTH GLENS FALLS

Central School District

Board of Education Election

Four (4) Open Three Year Seats

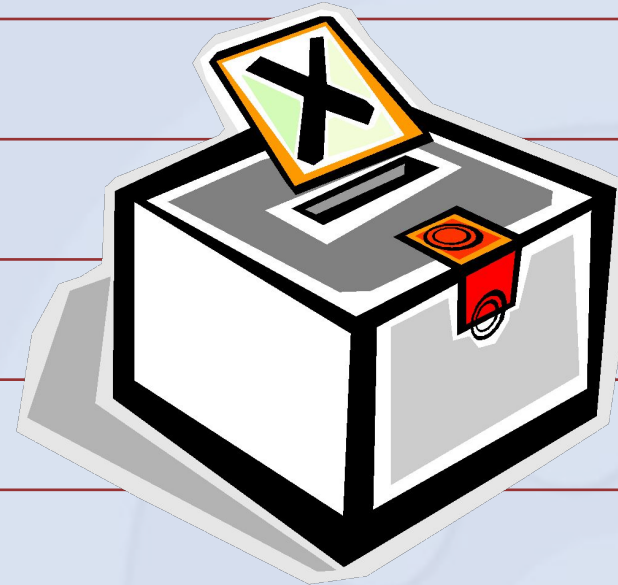
Current Incumbents:

Nelson Charron

Roger Fedele

Thomas Kurtz

Jeffrey J. Riggi



Petitions due by April 18, 2016

Petitions available on-line @ <http://www.sgfcSD.org/board-of-education/>



SOUTH GLENS FALLS

Central School District

Important Dates

Board of Education Petitions Due

Monday, April 18th @ Ad Center by 5 p.m.

Budget Hearing & Meet the Candidates

Wednesday, May 4th @ Senior HS LGI 6:30 p.m.

Budget Vote

Tuesday, May 17th @ Tanglewood Elementary School
Ballard Elementary
8 a.m. to 8 p.m.



...Communication...Communication...

- ✓ Advocacy Efforts
- ✓ Budget Workshops
- ✓ Web Page Updates
- ✓ Social Media
- ✓ Staff Presentations
- ✓ Community, Local Businesses
- ✓ Creation of Budget Newsletter