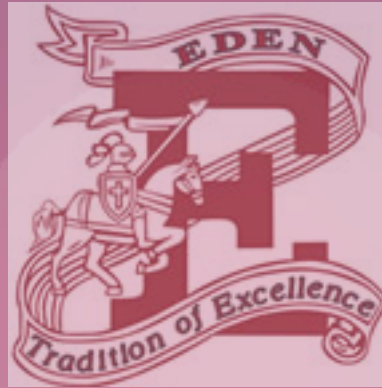


Eden Central School District



Community Forum
March 14, 2015

Foundation Aid History

School District-Specific Foundation Aid History, 2007-08 through 2014-15

141201

← ENTER 6- DIGIT BEDS CODE HERE (Don't know it? Click on the "BEDS Code List" tab)

School District: Eden

County: Erie

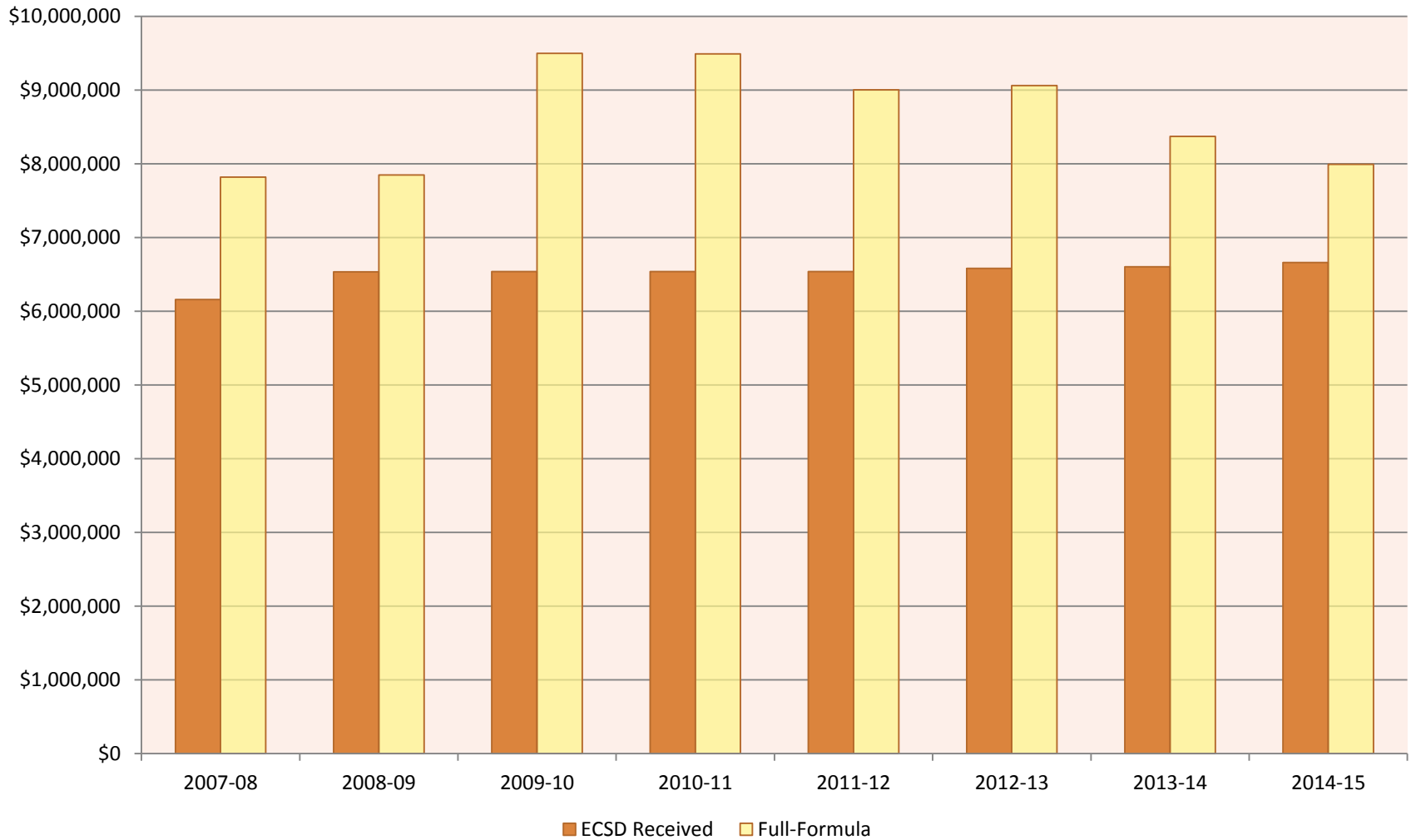
Enacted State Budget/School Year	Formula Base	Current Year Aid	Full Phase-in Level	Diff Full vs. Curr
2007-08	\$5,743,961 ⁽¹⁾	\$6,158,619	\$7,817,253 ⁽¹⁾	(\$1,658,634)
2008-09	\$5,743,961 ⁽¹⁾	\$6,533,196	\$7,848,588 ⁽¹⁾	(\$1,315,392)
2009-10	\$5,743,961 ⁽¹⁾	\$6,538,254	\$9,497,655 ⁽²⁾	(\$2,959,401)
2010-11	\$5,743,961 ⁽¹⁾	\$6,538,254	\$9,488,360 ⁽²⁾	(\$2,950,106)
2011-12	\$6,538,254 ⁽²⁾	\$6,538,254	\$9,000,439 ⁽³⁾	(\$2,462,185)
2012-13	\$6,538,254 ⁽³⁾	\$6,581,147	\$9,061,377 ⁽³⁾	(\$2,480,230)
2013-14	\$6,580,926 ⁽⁴⁾	\$6,600,668	\$8,371,245 ⁽³⁾	(\$1,770,577)
2014-15	\$6,600,668 ⁽⁵⁾	\$6,660,693	\$7,993,370 ⁽³⁾	(\$1,332,677)
Notes:	\$49,233,946	\$52,149,085	\$69,078,287	(\$16,929,202)

o "Formula Base" means the starting point for the multiyear formula calculation. (1) 2006-07 School Year Foundation Aid Base; (2) 2010-11 School Year Foundation Aid Base; (3) 2011-12 School Year Foundation Aid Base; (4) 2012-13 School Year Foundation Aid Base; (5) 2013-14 School Year Foundation Aid Base.

o "Current Year Aid" means the level of Foundation Aid for the given Enacted Budget/School Year

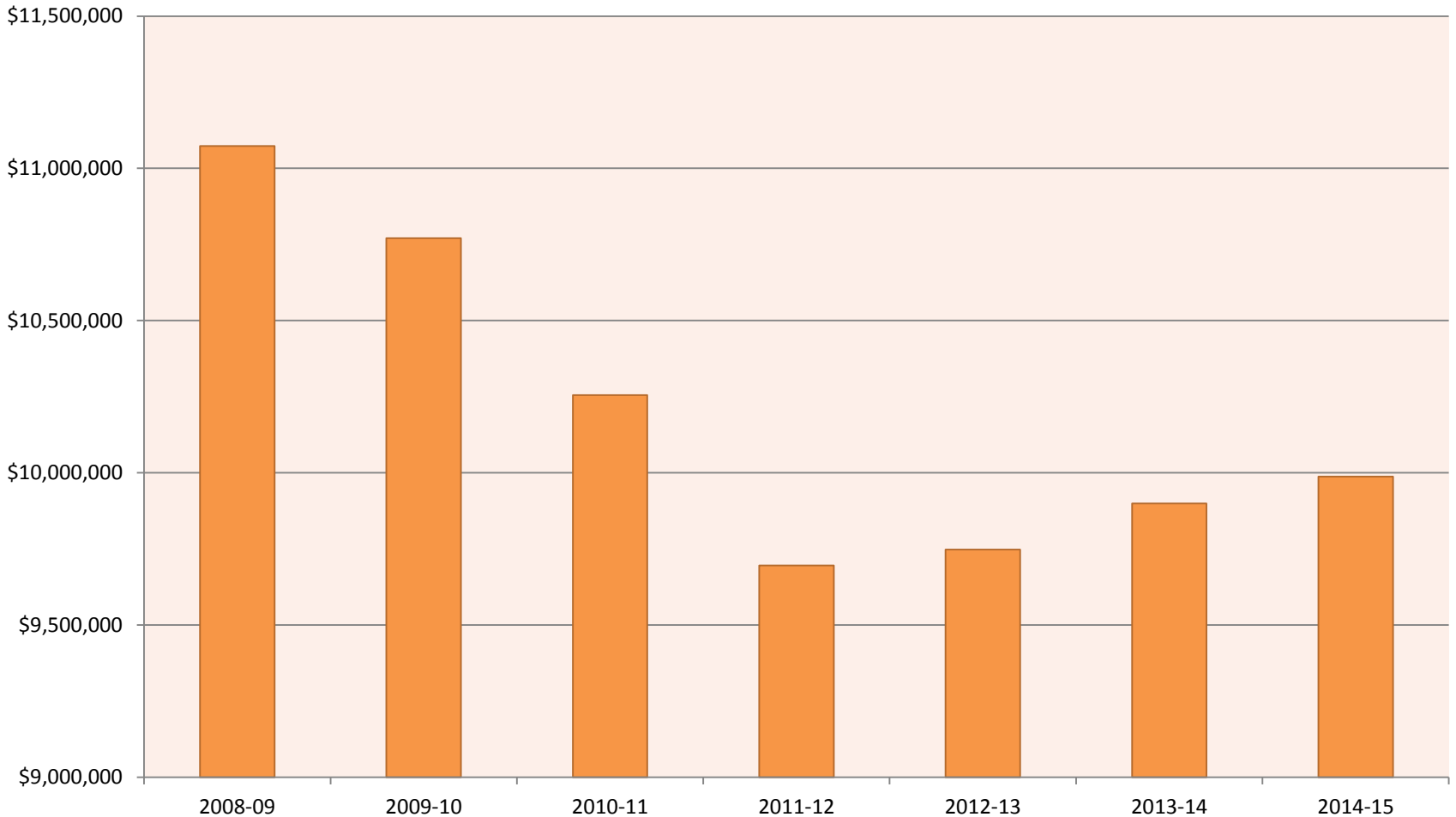
o "Full Phase-in Level" means the total aid projected in the final year of the formula under current law as of the year of enactment. (1) 2010-11 Phase-in; (2) 2013-14 Phase-in; (3) 2016-17 Calculated phase-in, actual annual phase-in limited by School Aid Growth Cap, which could lead to final phase-in beyond 2016-17.

Foundation Aid History



State Aid Factors

Total Formula Based Aid



Gap Elimination Adjustment (GEA)

5 YEAR GEA HISTORY

BEDS # 141201

School District EDEN

<i>School Year</i>	<i>GEA</i>	<i>GEA Restoration</i>	<i>Net GEA</i>
2010-11	(1,808,585)	614,052	(1,194,533)
2011-12	(2,167,733)	239,035	(1,928,698)
2012-13	(1,928,698)	286,268	(1,642,430)
2013-14	(1,642,430)	391,364	(1,251,066)
2014-15	(1,251,066)	229,497	(1,021,569)
		<i>Total 5 Year GEA Reduction:</i>	(7,038,296)

State Aid & Financial Planning Service – Questar III BOCES

10 Empire State Boulevard • Castleton, NY 12033 • Phone: 518.477.2635 • Fax: 518.477.4284

<http://sap.questar.org> • Twitter: QIIISAP

May, 2014

Governor's Impact

- State Aid Frozen – \$6,660,693 (loss of \$1,332,667)
- GEA left intact – (\$1,021,569) (loss of \$1,021,569)
- Total State Shortfall 2015-16 – (loss of \$2,354,236)
- Governor's failure, for the first time, to release State Aid Calculations (tied into the state plan to change APPR) means revenue projections are, at best, inaccurate projections
- Tax Levy Projections are based, in part, on estimated revenue projections (we will address in Tax Cap)

From Your Smart Phone:

- Twitter: @NYGovCuomo
- E-Mail:
 - Gov.Cuomo@Chamber.state.ny.us
- Facebook
- Call



*Tonight, emphasis on
Twitter and E-Mail*

Contact your Representatives

Assemblymember David DiPietro

655-0951-w

655-0970-f

DiPietroD@assembly.state.ny.us

Contact your Representatives

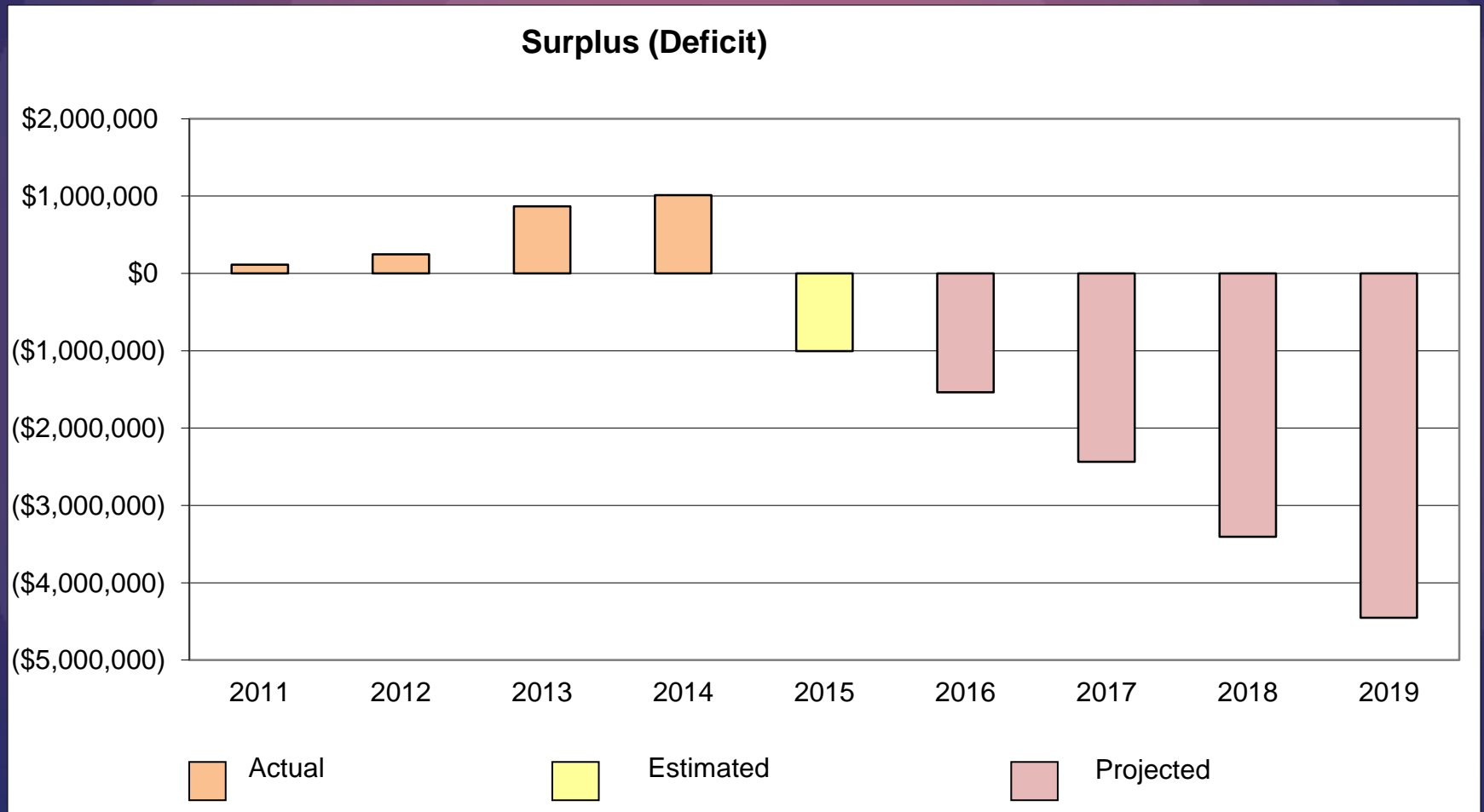
Senator Patrick Gallivan

656-8544-w

656-8961-f

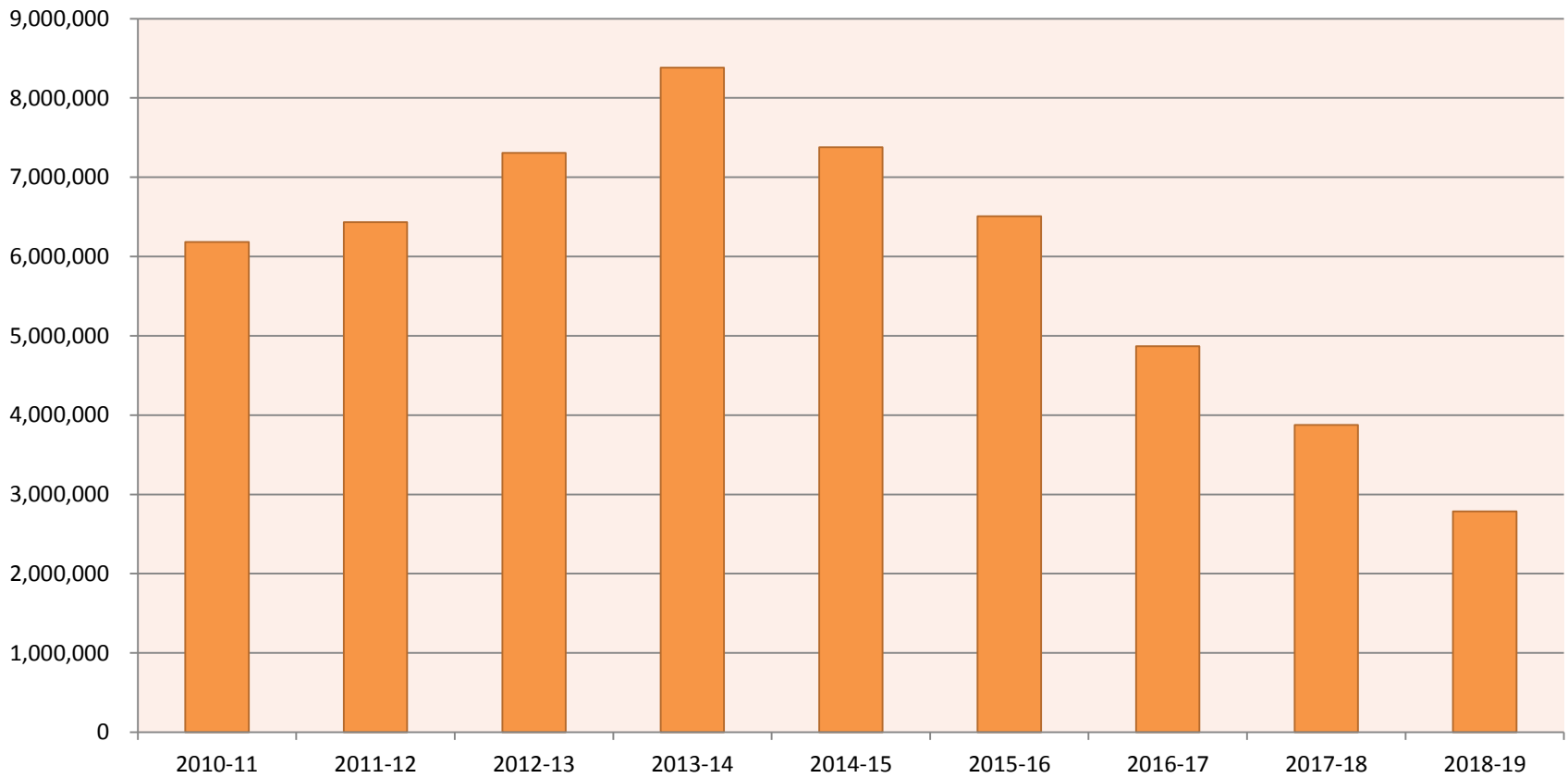
gallivan@nysenate.gov

Deficit Trend

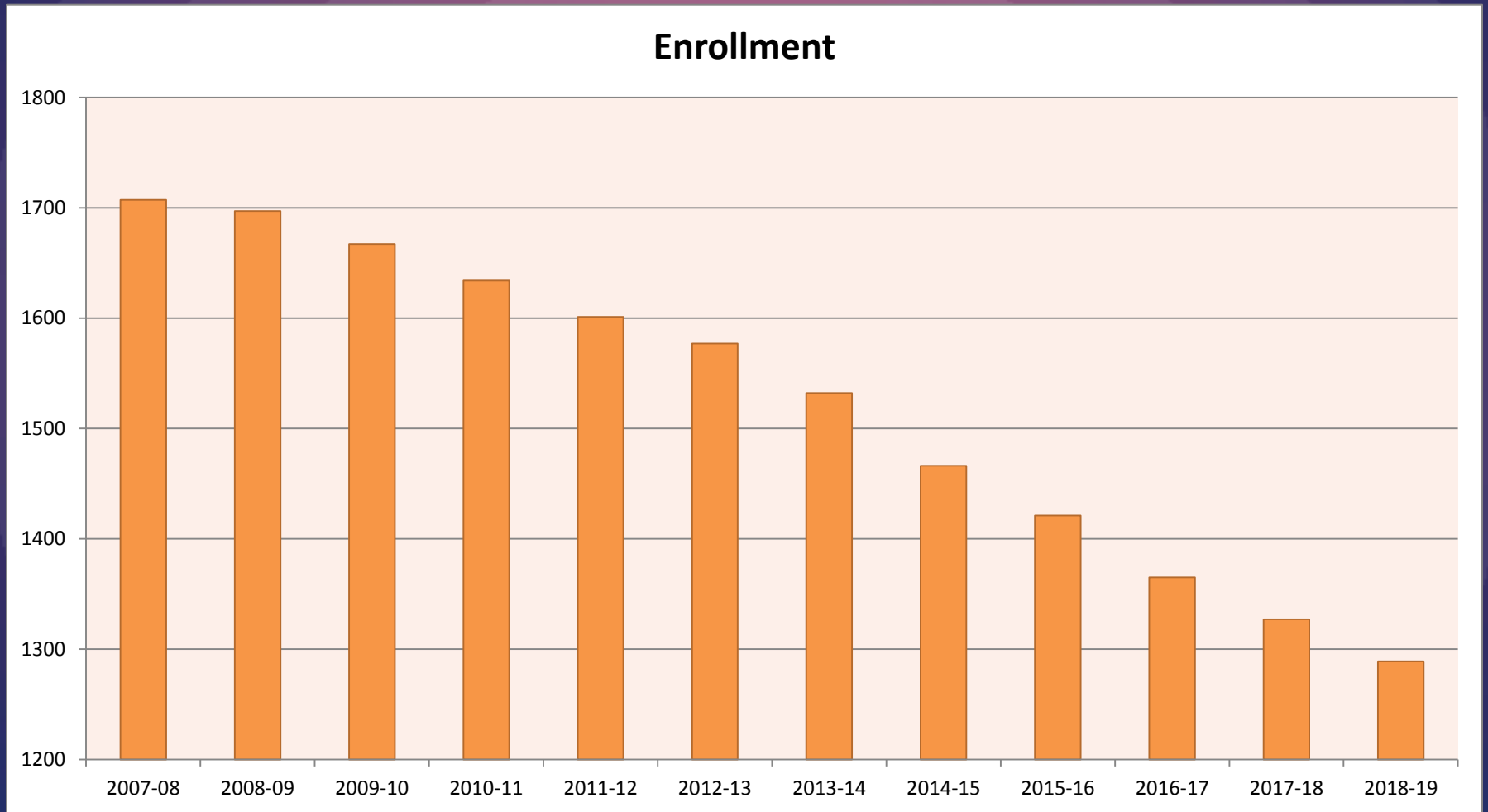


Reserves

Reserves

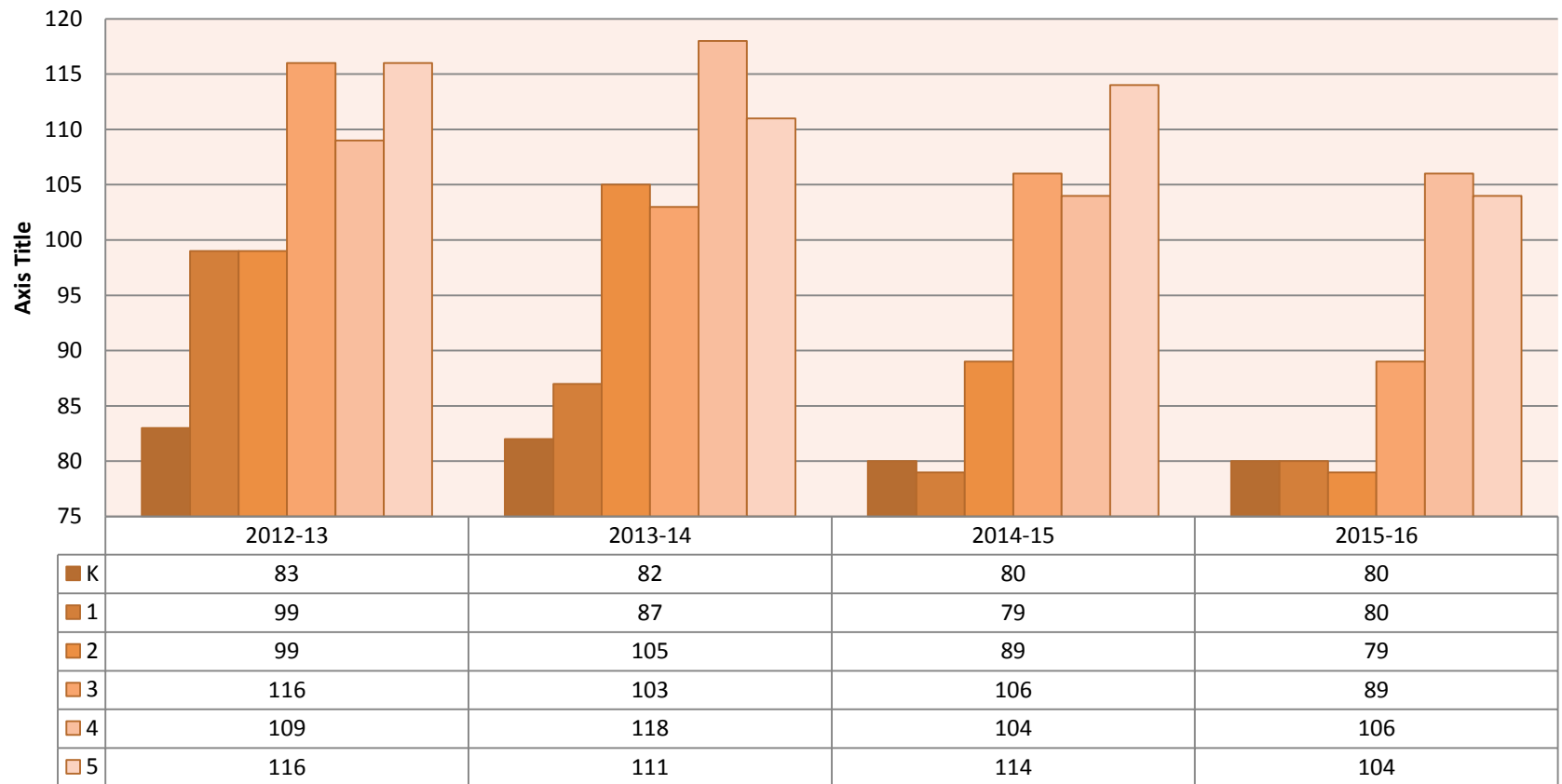


Enrollment Projections 2007-2019



Enrollment Projections 2012-2016

Enrollment Grades K-5



Class Size Grades K-5 2015-2016

	K	1	2	3	4	5
2015-16	19-20	19-20	19-20	20-23	20-22	20-21

BUDGET 2014-2015 RECAP

- » 2014-2015 Budget Amount: \$26,396,480
 - Spending increase of \$676,054 over 2013-2014 (2.62%)
 - Tax Levy increase of 1.78% (Tax cap was 1.78%)
 - Change in Consumer Price Index was 1.46%

2015-2016 Budget Status and Challenges Draft #2



Presented to:
Eden CSD Board
Eden Budget Advisory Team
For the Community Forum
March 14, 2015

Appropriations (spending)

- 2015-2016 Appropriation Budget: \$27,228,076
- 2014-2015 Approved Budget: \$26,396,480
- Year to Year Difference: \$831,596
- Percentage Difference: 3.15%

Calculating the Tax Cap Limit

equals

- The District's "TAX LEVY LIMIT" – 2.21%

plus

- Coming school year exemptions – \$0
(applicable portion of capital levy and court orders, pension costs)

equals

- The district's "MAXIMUM ALLOWABLE LEVY" – \$13,571,363

- *Note: This is the district's cap – it can and will be different per individual

Tax Levy Increase

- 2015-2016 Tax Levy: \$13,571,363
- 2014-2015 Tax Levy: \$13,276,679
- Year to Year Difference: \$294,684
- Percentage Difference: 2.21956%

Revenues

- 2015-2016 Revenue Budget: \$25,690,112
- 2014-2015 Budget: \$25,390,525
- Year to Year Difference: \$299,587
- Percentage Difference: 1.18%

Adjustments (Budget Neutral)

- **Proposed Budget Neutral Additions**

- 2 Classroom Aides Elementary: 2.00 FTE
- 1 Clerk: 1.00 FTE
- 1 Special Education Teacher GLP: .50 FTE
- 2 Classrooms Aides GLP: 1.50 FTE
- 1 Sander/Salt Truck
- Guidance Department Chair
- Elementary Homework Club
- Model UN

- **Proposed Budget Neutral Reductions**

- 2 Elementary School Retirements : 2.00 FTE
- 1 Second Grade Teacher: 1.00 FTE
- 1 Science Teacher: .33 FTE

Additional Reductions

- 1 Third Grade Teacher: 1.00 FTE
- Cut in Related Second/Third Grade Specials (Art, Music, PE, Technology): .33 FTE
- English: .33 FTE
- 1 Director of Transportation: 1.00 FTE
- Bus Drivers: 20 hours per week
- Bus Attendant: 7.5 hours per week
- JV Sports
- 3 Reductions in Special Ed Private Placements
- BOCES Reductions

Appropriations vs. Revenue

- 2015-2016 Appropriation Budget - \$27,228,076
- 2015-2016 Revenue Budget - \$25,690,112
- Difference - \$1,537,964

Closing the Gap

- Difference - \$1,537,964
- Use of Reserves/Fund Balance - \$1,100,000
- Proposed Reductions - \$437,964

Community Forum Ideas (Think out-of-the-box)



- We will be recording all ideas.
- We are looking for ALL constructive ideas.
- Think about ideas not related to staff or ideas related to student program.
- If possible, think long-term solutions versus a one-time quick fix.
- Anyone uncomfortable approaching podium can drop off or have dropped off an envelope with your ideas.