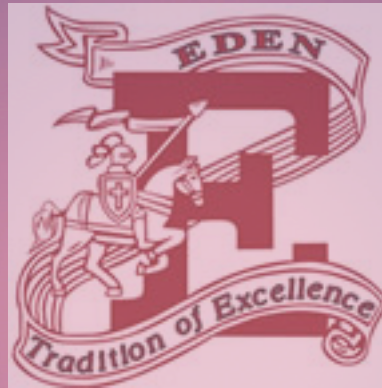


Eden Central School District



Budget Status – Final Board Approved
May 3, 2016

Appropriations vs. Revenue as of 4-5-16

- 2016-2017 Appropriation Budget: \$27,327,785
(1.24% increase)
- 2016-2017 Revenue Budget: \$26,345,710.33
- (.58% increase)
- Difference: -\$982,074.67

Items Already Added or Reduced In The Appropriation Budget

Budgetary Additions

Item	FTE	Amount	4/5/16
Mobile Device Management System		\$10,000.00	
New BOCES Shared District Coord.	34 days	\$19,950.00	
BOCES e-Rate net		\$80,000.00	
Social Worker	0.17	\$8,600.00	
Technology Teacher	0.17	\$6,800.00	
ALS Teacher	0.50	\$33,957.00	
Apex Teacher Advisor Stipends		\$900.00	
Apex Coordinator		\$1,486.00	
Capital Outlay 2016-2017 net		\$21,400.00	
BOCES Science Kits		\$6,455.00	
Qware scheduling module		\$848.00	
IP Camera Service		\$10,000.00	

Reductions to Budget

Item	FTE	Amount	4/5/16
F.A.C.S.	0.17	(\$6,800.00)	
Computer Teacher	0.47	(\$19,740.00)	
Special Ed Teacher	0.17	(\$6,456.35)	
P-Tech Planned Add not done		(\$19,000.00)	
Supplies Frozen		(\$39,542.69)	
NYSSBA Conference		(\$7,361.09)	
BOCES Risk Mgt		(\$12,125.00)	
1:1 Tech initiative		(\$47,000.00)	
PPS Reductions		(\$80,000.00)	

Reductions to Budget – 4th & 6th Grade

Item	FTE	Amount	4/5/16
4th grade teacher & 4th associated specials	1.15	(\$86,512.50)	

Item	FTE	Amount
6th grade teacher & 6th associated specials	1.15	(\$85,767.50)

Specials: art, music, PE, library

Reconfiguration of Music

New Model 4/5/16

	16-17 FTE	Cost
	Proposal	
.77 JSHS Strings; .23 Elem Strings	1.00	\$0.00
.44 Elem Strings/.06 Elem GM/Chorus	0.50	\$0.00
1.0 JSHS Band	1.00	
.94 Elem Band/ .06 Elem GM/Chorus	1.00	
1.0 JSHS Chorus	1.00	
.59 Elementary General Music/Chorus	0.59	(\$32,495.00)
.64 GLP General Music	0.64	\$0.00
	5.73	(\$32,495.00)

State Revenues –
Governor's Run of 1/13/16
vs.
State Adopted Budget 4/1/16

State Education Dollars

Anticipated Revenues used in budget process Feb/March

Item	Jan Aid	Anticipated Aid	Difference
• Foundation Aid	\$6,712,859	\$6,762,859	\$ 50,000
• GEA restoration	\$ 132,596	\$ 243,000	\$375,596
• Transportation Aid	\$1,251,765	\$1,251,765	\$ 0

Actual as of April 1

Item	Jan Aid	April Aid	Difference
• Foundation Aid ⁺	\$6,712,859	\$6,713,974	\$ 1,115
• GEA restoration	\$ 132,596	\$ 243,000	\$375,596
• Transportation Aid	\$1,251,765	\$1,298,442	\$ 46,677*

⁺Total 16-17 Foundation Aid represents .43% increase over 15-16

*Appears unlikely. January Trans Aid increases were backed out.

Additional Staffing Proposed

Reductions as of 4-5-16

• .33 Social Studies	-\$ 12,810.00
• .33 Math	-\$ 15,674.00
• .17 English	-\$ 10,223.00
• .17 Art	-\$ 10,699.09
• Music Replacement	\$ 32,495.00
• Computer Teacher	<u>-\$ 14,209.80</u>
• Total Add'l Staff Savings:	-\$ 31,120.89

Closing the Gap as of 4-5-16

Difference: -\$982,074.67

• Leaving iPad's in budget:	\$	0.00
• SMART Tables back in budget	\$	17,600.00
• Athletics:	-\$	10,000.00
• Add'l Staff Savings:	-\$	31,120.89
• Fund Balance Use	\$	<u>958,553.78</u>
Net	\$	0.00
• Net Reserve/FB Use:	\$	958,553.78

Budget Adopted with changes at 4-5-16 Board Meeting via Resolution

Difference: -\$958,553.78

- Add'l Money added \$ 41,446.22
- Net Reserve/FB Use: \$ 1,000,000.00
- Total Budget: **\$ 27,369,231.22**
- Increase: 1.39%

Budget

2016-2017 Budget

- \$ 27,369,231.22

Tax Levy

- \$13,697,577

Budget Tax Rate & Tax Bill

What is the property tax rate for each town in the district? I know you won't have the exact figure until the summer. Please give an estimate.

- ESTIMATE BASED ON 15-16 ASSESSED VALUE AND EQUALIZATION RATES
- Boston - \$20.86
- Concord - \$43.63
- Eden - \$29.99
- Evans - \$20.64
- North Collins - \$21.33

What is the tax total for a home with a \$100,000 market value?

- ESTIMATE BASED ON 15-16 ASSESSED VALUE AND EQUALIZATION RATES
- Boston - \$2,086 (\$2,067 in 15-16)
- Concord - \$4,363 (\$4,322 in 15-16)
- Eden - \$2,999 (\$2,971 in 15-16)
- Evans - \$2,064 (\$2,045 in 15-16)
- North Collins - \$2,133 (\$2,113 in 15-16)

What do the additional funds represent?

1. Option 1

- Reinstated:
- \$12,810.00 (.33 FTE Social)
- \$15,674.00 (.33 FTE Math)
- \$10,223.00 (.17 FTE English)
- \$2,739.22 (Athletics funding)

2. Option 2

- Administrators have latitude to adjust in the amount of \$41,446.22 as the schedule becomes more clear

3. Option 3

- Administrators have latitude to adjust any/all only from items listed above

Changes since budget adoption...

Second (not final) build of JSHS schedule leads to Superintendent 5/3/16 Recommendations:

- Keep .33 FTE cut Social
- Make .17 FTE cut Math
- Keep .17 FTE cut English
- Keep \$10,000 cut Athletics

*Student enrollment K-12 will continue to change. This means that additional staffing adjustments (non-budget related) may be recommended. If savings result, it is recommended to hold funds in abeyance should an additional Kindergarten and/or 6th grade class be needed.

Budget Remains The Same \$ 27,369,231.22

Final Superintendent Recommendation (at special 5/3/16 mtg.)

- Keep .33 FTE cut Social
- Make .17 FTE cut Math
- Keep .17 FTE cut English
- Keep \$10,000 cut Athletics

Board Candidates

There are 3 vacancies. Vote for up to 3 candidates. One vacancy will be filled May 18, 2016 and the other two will begin July 1, 2016.

- Marlene Grunder
- Donald Sutfin
- Paul Shepard

Proposition 2

- RESOLVED, that the Board of Education of the Eden Central School District, Erie County, New York (the “District”), is hereby authorized (A) to purchase school buses and similar vehicles (and related equipment) for use in the transportation program of the District, at an aggregate estimated maximum cost of \$370,000 and (B) to purchase vehicles (and related machinery and equipment) for use in the construction and maintenance program of the District, at an aggregate estimated maximum cost of \$90,000, and to expend for such purposes an aggregate sum that is not to exceed \$460,000; and be it further
- RESOLVED, that the sum of \$460,000, being the aforesaid estimated maximum cost, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of the District and collected in annual installments as provided by Section 416 of the Education Law; and be it further
- RESOLVED, that in anticipation of such tax, bonds or other obligations (including, without limitation, obligations arising under leases, lease/purchase contracts or installment purchase contracts having a term of not more than five years) of the District shall be issued or entered into in accordance with applicable provisions of New York State law; and be it further
- RESOLVED, that New York State Transportation Aid funds expected to be received by the District are anticipated to offset a substantial part of the costs relating to the transportation program purchases, and such funds, to the extent received, shall be applied to offset and reduce the amount of taxes herein authorized to be levied.

Proposition 3

- RESOLVED, that the Board of Education (the “Board”) of the Eden Central School District, Erie County, New York (the “District”) is hereby authorized to establish a capital reserve fund for the acquisition of and financing of various buses and similar vehicles (for use in the transportation program of the District) and various vehicles, machinery and pieces of equipment (for use in the construction and maintenance programs of the District), including the acquisition of related equipment and apparatus required in connection therewith pursuant to Section 3651 of the Education Law of the State of New York (the “Fund”); that the Fund shall be known as the “Capital Reserve Fund for the Acquisition of District Vehicles and Pieces of Equipment, 2016”; that the ultimate amount of the Fund shall be not greater than \$8,000,000 (plus interest earned thereon); that the probable term of the Fund shall be not longer than ten (10) years; and that the permissible sources from which the Board is authorized to appropriate monies to such Fund from time to time shall be (a) unappropriated fund balance of the District, (b) State aid received as reimbursement for expenditures by the District in connection with District transportation-related expenses (whether or not such expenses were financed in whole or in part from such Fund), (c) the proceeds from the sale of unneeded District real or personal property and (d) such other sources as the Board or the voters of the District may direct from time to time.

Proposition 4

- RESOLVED, that the Board of Education (the “Board”) of the Eden Central School District, Erie County, New York (the “District”) is hereby authorized to amend and redefine the types of permissible spending from the District’s Capital Improvements Reserve Fund - 2014 (the “Fund”) to include (without mandating any such expenditures from the Fund) the District’s share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services (“BOCES”) that is approved by the District in its role as a component district of such BOCES (with the understanding that any particular spending from the Fund on a BOCES project would have to be specifically authorized by the voters of the District in a separate resolution).
- TAKE FURTHER NOTICE, that the election of members of the Board of Education shall be held to fill three (3) at-large positions on the Board. The non-incumbent candidate receiving the highest vote total will be elected to a three-year and six week term (commencing May 18, 2016 and ending June 30, 2019) to fill the vacancy created by the resignation of Colin Campbell. The candidates receiving the next highest vote totals will be elected to full three-year terms (commencing July 1, 2016 and ending June 30, 2019) to fill the vacancy created by the expiration, on June 30, 2016, of the terms of Patricia Krouse and Paul Shephard.
- TAKE FURTHER NOTICE that the Board of Education of the District has adopted Rules for the use of Voting Machines and the Submission of Questions or Propositions to be placed thereon and printed copies for general distribution in the District are available at the office of the Clerk located in the Eden Central Junior/Senior High School, 3150 Schoolview Road, Eden, New York.
- TAKE FURTHER NOTICE that the Board of Education of the District will have prepared and completed a detailed statement in writing of the amount of money which will be required for the ensuing fiscal year, 2016-2017, for school purposes, specifying the several purposes and the amount for each. The amount for each purpose estimated as being necessary for payments to Boards of Cooperative Educational Services shall be set forth in full with no deduction of estimated state aid. Said statement will be available, upon request, to taxpayers within the District during the hours of 8:00 a.m. prevailing time to 3:30 p.m. prevailing time from May 3, 2016 to May 17, 2016 exclusive of Saturdays and Sundays, at each of the public schools of the District, at any public library or free association library within the District and on the District’s internet website.
- TAKE FURTHER NOTICE that the District Clerk is hereby directed to arrange with the County of Erie for the use of voting machines for said Annual School District Meeting and Vote and for the printing of ballot labels to be used in said voting machines, which ballot labels shall be printed in the form required by the Rules for the use of Voting Machines and the Submission of Questions or Propositions to be placed thereon adopted by the Board of Education on April 9, 1979 and the propositions to be submitted shall be printed thereon in full with the words YES and NO so printed for each proposition. The voter shall mark the oval to the right of his/her choice.

What about a Contingent Budget?

What gets Left Out?

2016-2017 Appropriations: (\$ 27,242,886.22)

- Gone are the days of no athletics or no building use by outside groups – cuts now would come:
 - A small portion coming from the Administrative Cap (can not be more than last year and it is not), plus some salaries held flat (\$8,127.65).
 - Capital – Items from Health, Safety & Welfare left intact as well as Hardware purchases (111,877.56).
 - The remainder comes from Program (\$6,339.79)

Questions

