**Skaneateles Central School District**

**2018-19 Draft Budget Impact Models**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Increase on Tax Levy**[[1]](#footnote-1) | **2.75%**[[2]](#footnote-2) | **3.25%** | **3.75%** | **4%** |
| **Revenue Generated** | $660,279 | $780,330 | $900,380 | $960,406 |
| **Tax Rate (per $1,000 of assessed value)** | $13.612468 | $13.678709 | $13.744950 | $13.778070 |
| **School Taxes on Home Assessed at $350,000**  **(Annual School Tax *Decrease*)**[[3]](#footnote-3)[[4]](#footnote-4) | $4,358.03  (-$266.15) | $4,379.24  (-$244.94) | $4,400.45  (-$223.73) | $4,411.05  (-$213.13) |
| **Changes to Proposed Budget**[[5]](#footnote-5) | * Addition of:   + School Security Interventions[[6]](#footnote-6) * Cuts/Reductions to:   + Instructional staff (1 teacher and 1 teaching assistant)   + HS Career Counseling (1 staff member)   + Custodial staff (1 additional cut)   + BOCES Instructional and Instructional Technology support services   + Administrative Support (1 position)   + Stipended positions for additional work   + Custodial staff (1 position)   + Reductions in materials & supplies   + Reduction in equipment budget * Increase reliance on:   + 4% fund balance   + Federal Aid | * Addition of:   + School Security Interventions * Cuts/Reductions to:   + Instructional staff (1 teacher)   + HS Career Counseling (1 staff member)   + BOCES Instructional and Instructional Technology support services   + Administrative Support (1 position)   + Stipended positions for additional work   + Custodial staff (1 position)   + Reductions in materials and supplies   + Reduction in equipment budget * Increase reliance on:   + 4% fund balance   + Federal Aid | * Addition of:   + School Security Interventions * Cuts/Reductions to:   + HS Career Counseling (1 staff member)   + BOCES Instructional and Instructional Technology support services   + Administrative Support (1 position)   + Stipended positions for additional work   + Custodial staff (1 position)   + Reductions in materials and supplies   + Reduction in equipment budget * Increase reliance on:   + 4% fund balance | * Addition of:   + School Security Interventions * We would restore a portion of materials and supplies budget * We would restore a portion of the equipment budget * Increase reliance on:   + 4% fund balance |

**Glossary and Notations**

1. **School Resource/School Security Personnel** – As noted on previous discussion and action items for the Board, deciding if the district will employ school security personnel, what their title would be if so, whether they are retirees or active duty, and how many such personnel would be hired will have implications for the final budget.
2. **BOCES Instructional and Instructional Technology Services** – Trained specialists from BOCES are employed for a set number of days each year to assist us in providing professional learning on multiple areas within the strategic plan.
3. **Administrative Support staff** – Secretarial staff in each school or program area office.
4. **Reviews** – Budget Component Reviews (e.g., Capital Review I. All such documents are in the portal for the Board’s review).

**Key Questions in Determining Staffing Recommendations**

1. **Compliance** – which areas are required to ensure compliance for all students?
2. **Impact** – which areas offer the greatest impact for service to students, staff, and community?
3. **Federal Funds** – how do we mitigate against potential federal aid loss?
4. **State Foundation Aid** – how do we study the swings in foundation aid and the questioning of the formula that could eventually have a negative impact on N/RC districts like Skaneateles?
5. **Board Member Input** – how do we acknowledge the sentiments that have been offered by board members related to the various staffing options?
6. **Tax Levy and Associated Rate Increase** – how do we provide a reasonable tax request that is in balance with executing on the strategic plan and is fair/palatable to the community?

**Key Data Points for Consideration**

1. **SCS** **Federal** **Funds** –

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **IDEA 611/619** | **Title IA** | **Title IIA** | **Total** |
| 2017-18 | $268,425 | $115,353 | $31,691 | $415,469 |
| 2016-17 | $265,023 | $133,401 | $56,633 | $446,057 |
| 2015-16 | $261,221 | $142,597 | $49,456 | $453,274 |
| 2014-15 | $278,166 | $129,234 | $49,985 | $457,385 |
| 2013-14 | $263,264 | $119,145 | $49,963 | $432,372 |
| 2012-13 | $281,277 | $124,016 | $50,824 | $456,117 |
| **6 year avg** | **$269,563** | **$127,291** | **$48,092** | **$443,446** |

1. **Free and Reduced Price Lunch Levels**[[7]](#footnote-7) –

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2014-15** | **2015-16** | **2016-17** | **2017-18** |
| **Free** | 102 | 124 | 164 | 176 |
| **Reduced** | 49 | 37 | 30 | 25 |
| **Total** | **151** | **161** | **194** | **201** |

1. **Enrollment Trends**[[8]](#footnote-8)

|  |  |  |  |
| --- | --- | --- | --- |
| **PRIMARY SCHOOL**[[9]](#footnote-9) | **2016-17** | **2017-18** | **2018-19 (*Projected*)** |
| K | 73 | 90 | 80 |
| 1st Grade | 94 | 72 | 90 |
| 2nd Grade | 84 | 97 | 72 |
| **TOTAL** | **250** | **259** | **242** |

|  |  |  |  |
| --- | --- | --- | --- |
| **ELEMENTARY SCHOOL**[[10]](#footnote-10) | **2016-17** | **2017-18** | **2018-19 (*Projected*)** |
| 3rd Grade | 91 | 88 | 97 |
| 4th Grade | 103 | 92 | 88 |
| 5th Grade | 99 | 105 | 92 |
| **TOTAL** | **293** | **285** | **267** |

|  |  |  |  |
| --- | --- | --- | --- |
| **MIDDLE SCHOOL** | **2016-17** | **2017-18** | **2018-19 (*Projected*)** |
| 6th Grade | 110 | 105 | 105 |
| 7th Grade | 102 | 113 | 105 |
| 8th Grade | 126 | 107 | 113 |
| **TOTAL** | **338** | **325** | **323** |

|  |  |  |  |
| --- | --- | --- | --- |
| **HIGH SCHOOL** | **2016-17** | **2017-18** | **2018-19**  **(*Projected*)** |
| 9th Grade | 108 | 139 | 107 |
| 10th Grade | 126 | 112 | 139 |
| 11th Grade | 130 | 128 | 112 |
| 12th Grade | 128 | 134 | 128 |
| **TOTAL High School** | **492** | **513** | **486** |
| **TOTAL District** | **1373** | **1382** | **1318** |

1. 1% of the tax levy = $240,101 [↑](#footnote-ref-1)
2. ***The addition of a school intervention strategy has been budgeted at $60,000.***  [↑](#footnote-ref-2)
3. Current school tax bill on a home assessed at $350,000, **with Basic STAR**, is $4,624.18. To generate the decrease for 2018-19 at 3.75%, for example, multiply (350 – 30) x 13.612468 = ~$4,359. [↑](#footnote-ref-3)
4. Other than Welch Allyn’s Conference Center coming off its PILOT, these totals do ***not*** otherwise take into account changes in assessments which may serve to lower the tax bills of respective municipalities. [↑](#footnote-ref-4)
5. Any personnel totals include all salary, fringe, and benefit costs. [↑](#footnote-ref-5)
6. Specific position, duties, and requirements to be determined. [↑](#footnote-ref-6)
7. Free and Reduced Price Lunch (FRPL) percentages are the basis for a number of decision by the state and federal governments in determining our aid and various reimbursements. [↑](#footnote-ref-7)
8. Based on *current* enrollment numbers which are used to project out-year enrollments. [↑](#footnote-ref-8)
9. With a three-year average enrollment of 251 students at Waterman Primary, the District has no intentions of closing the school at any point in the near future. [↑](#footnote-ref-9)
10. With a three-year average enrollment of 251 students at Waterman Primary, the District has no intentions of closing the school at any point in the near future. [↑](#footnote-ref-10)