



# 2019-20 Budget Development Plan & Calendar

## 2019-20 BUDGET OBJECTIVES

**In developing the budget, the Board of Education will:**

1. Work to balance the community's desire for both excellent school programs and reasonable taxes by critically evaluating current practices, proposed expenditures, and revenue sources other than taxes.
2. Promote opportunities that provide students with the skills, knowledge, and attitudes outlined in the district's 21st-century Framework for Learning document so they can compete in a demanding and technologically sophisticated global marketplace and lead successful and civically engaged lives. This includes support for innovative instructional models and programs that have proven to be effective ways to deliver services, as well as support for the professional development necessary for such innovation.
3. Monitor activities at the state level related to aid allocations, regulations, and policies and advocate for the interests of Burnt Hills-Ballston Lake Central School District students.

## CONTEXT FOR DEVELOPING THE 2019-20 BUDGET

The political climate in New York state has changed in the recent past with the state deeming BH-BL schools a low priority for foundation aid increases. During the 2017-18 and 2018-19 school years, BH-BL received the state minimum foundation aid increase of 2.74% and 1.90%, respectively. For the 2019-20 school year, attention must be given to lobbying efforts aimed at the Governor and state legislature requesting that the needs of the Burnt Hills-Ballston Lake community be addressed by adopting reasonable increases in this area. Over the long run, increases of this magnitude will likely not be adequate to keep up with expenditure increases. As a point of reference for this budget development cycle, 1% of the BH-BL property tax levy is roughly \$400,096. Therefore, every \$400,096 in additional expense—or lost revenue—that is not ultimately balanced by new revenue or reductions elsewhere in the budget results in roughly a 1% tax levy increase. This is approximately equivalent to six full-time teaching positions.

1. Three areas of potential increase for the 2019-20 school year may be costs associated with staff compensation, instructional technology expenditures, and health insurance. BH-BL should receive preliminary guidance on health insurance increases, required contributions to the Teachers' Retirement System, and breakage associated with teacher retirements by early February 2019. The current contract with the BH-BL Civil Service Employees Association (CSEA) expires June 30, 2019. A successor agreement with the CSEA may impact the 2019-20 budget.
2. We have received guidance that the starting point for the tax cap calculation for the 2019-20 budget year should be 2%. However, it should be noted that estimates for inflation based on the consumer price index are currently projected to rise between 2% and 3% over the course of the 2019-20 school year. As such, increases to the district's tax levy for normal operations will likely *not* be enough to keep up with inflation. It is expected that tax cap exclusions for the 2019-20 school year will increase due to new residential construction in the northern part of the district.
3. BH-BL is fortunate its residents by and large support high-quality programs when balanced by reasonable taxes. The May 2018 budget proposition, which was within the district's tax levy cap, was approved by a 74% passing rate. The October 2018 Capital Project referendum vote was approved with a 69% passing rate.
4. Since the 2009-10 school year, weighted average tax rate increases have averaged 1.69% due to controlled expenditure growth and increased assessed value from new construction in the district.
5. Long-range financial planning and careful control of spending have helped BH-BL maintain a balanced budget over the years.

Year	Wt. Avg. Tax Rate Inc.
09-10	1.94%
10-11	2.10%
11-12	2.21%
12-13	1.96%
13-14	2.01%
14-15	1.16%
15-16	1.95%
16-17	0.15%
17-18	1.58%
18-19	1.80%

## CALENDAR OF BUDGET & ELECTION ACTIVITIES

- Dec. 14 • F** Schools & managers submit budget requests
- Mid-Jan.** Deadline for announcement of Governor's budget proposals
- Jan. 18 • F** Compiled budget requests & reference materials shared with BOE
- Jan. 29 • Tu** Finance Committee Mtg, re: Gov.'s proposals & budget material, 7 p.m., HS Board Room
- Feb. 5 • Tu** Budget discussions during regular BOE Mtg, 7 p.m., HS Board Room
- Feb. 26 • Tu** Finance Committee Mtg, 7 p.m., HS Board Room (if needed)
- Feb. 28 • Th** Budget discussions during regular BOE Mtg, 7 p.m., HS Board Room
- Mar. 1 • F** Submit tax levy limit information to state comptroller
- Mar. 12 • Tu** Budget discussions during regular BOE Mtg, 7 p.m., HS Board Room
- Mar. 19 • Tu** Finance Committee Mtg, 7 p.m., HS Board Room
- Mar. 22 • F** Superintendent's recommendations to BOE
- Mar. 26 • Tu** Approve referenda & notice of annual mtg at BOE Mtg, 7 p.m., HS Board Room
- Apr. 2 • Tu** Finance Committee Mtg re: Superintendent's recommendations, 7 p.m., HS Board Room
- April 10 • W** Budget Forum, 7 p.m., HS Spartan LGR—also broadcast online
- April 11 • Th** Finance Committee Mtg re: forum feedback, 7 p.m., HS Board Room (if needed)
- April 17 • W** Adopt Proposed 2019-20 Budget at BOE Mtg, 7 p.m., HS Board Room
- April 18 • Th** Property Tax Report Card submitted to SED
- April 19 • F** Draft budget newsletter to BOE (tentative)
- April 22 • M** BOE candidates' filing deadline
- April 30 • Tu** Budget materials available in all schools & on district website
- May** Outreach to inform school groups & community about 2019-20 budget
- May 7 • Tu** Budget Hearing as part of regular BOE Mtg, 7 p.m., HS Board Room
- May 8 • W** Budget notice & newsletter mailed to residents
- May 15 • W** Meet-the-Candidates Night, 7 p.m., HS Board Room
- May 21 • Tu** Public Budget Vote, 7 a.m. to 9 p.m., High School gymnasium