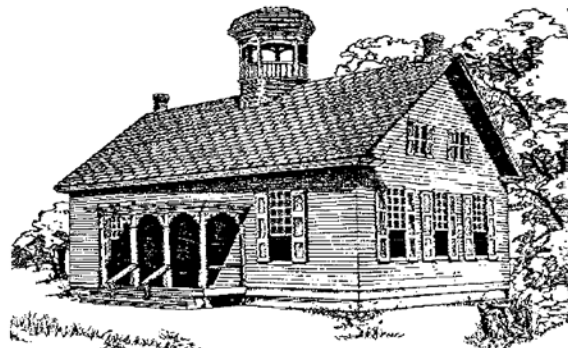


# *Linwood Board of Education*

**2016-2017 Budget Presentation**  
*March 22, 2016 Public Hearing*

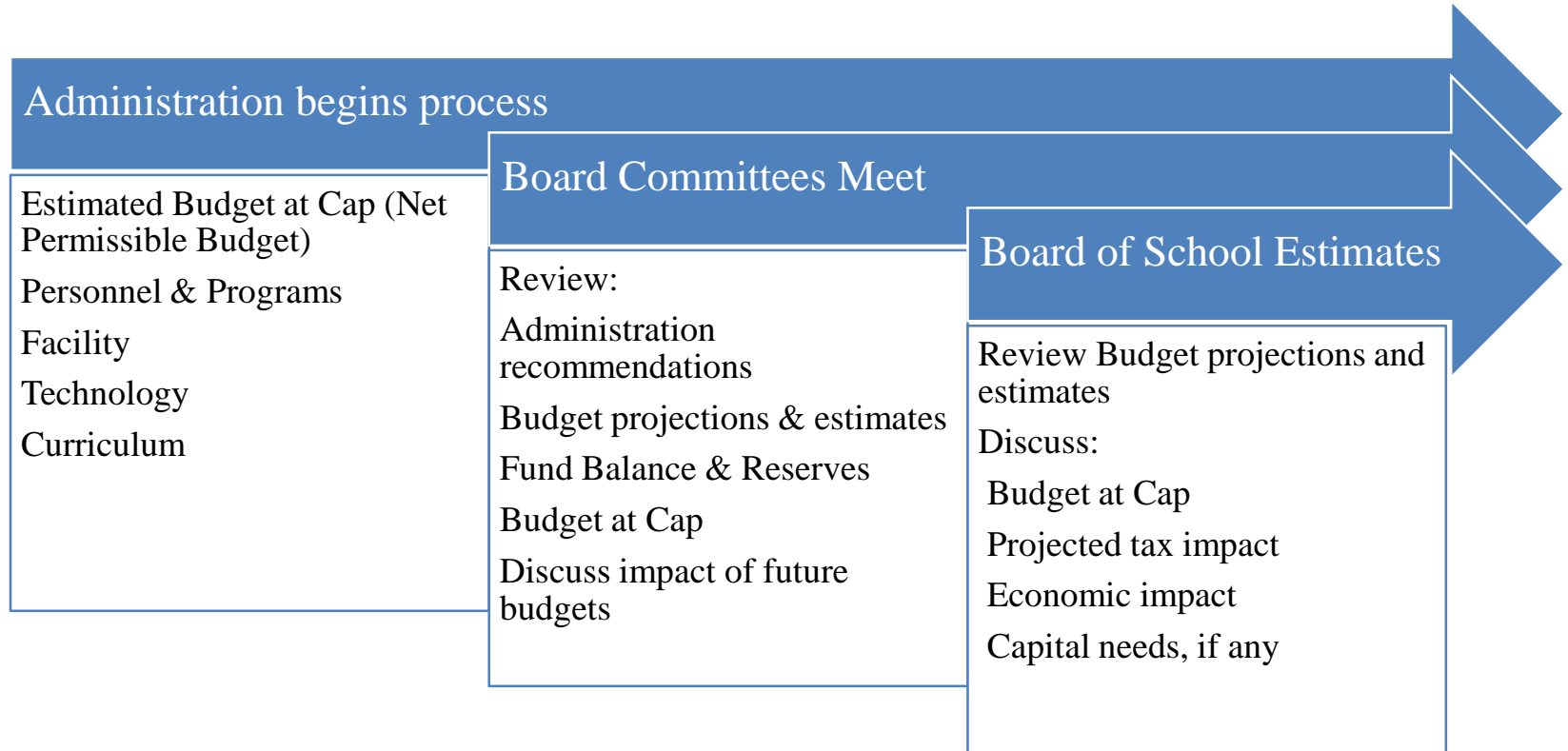


Excellence in Teaching and Learning

Richard Sless, Board President  
Dr. Michelle Cappelluti, Interim Superintendent  
Teri Weeks, CPA, School Business Administrator

Special thank you to the Board of Education  
and Board of School Estimates members for  
your support and commitment throughout this  
process and over the years.

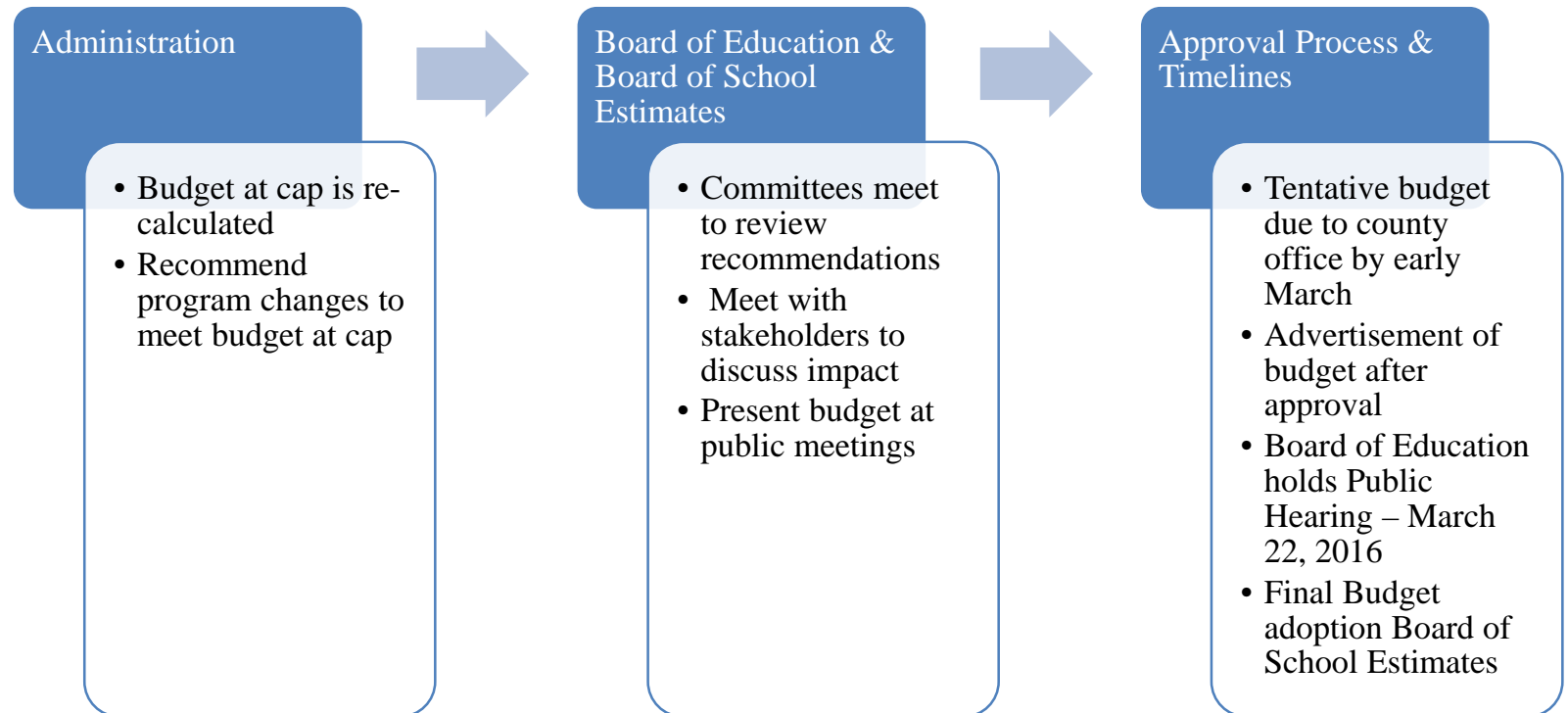
# Budget Process: *Begins with estimates*



# Budget Process

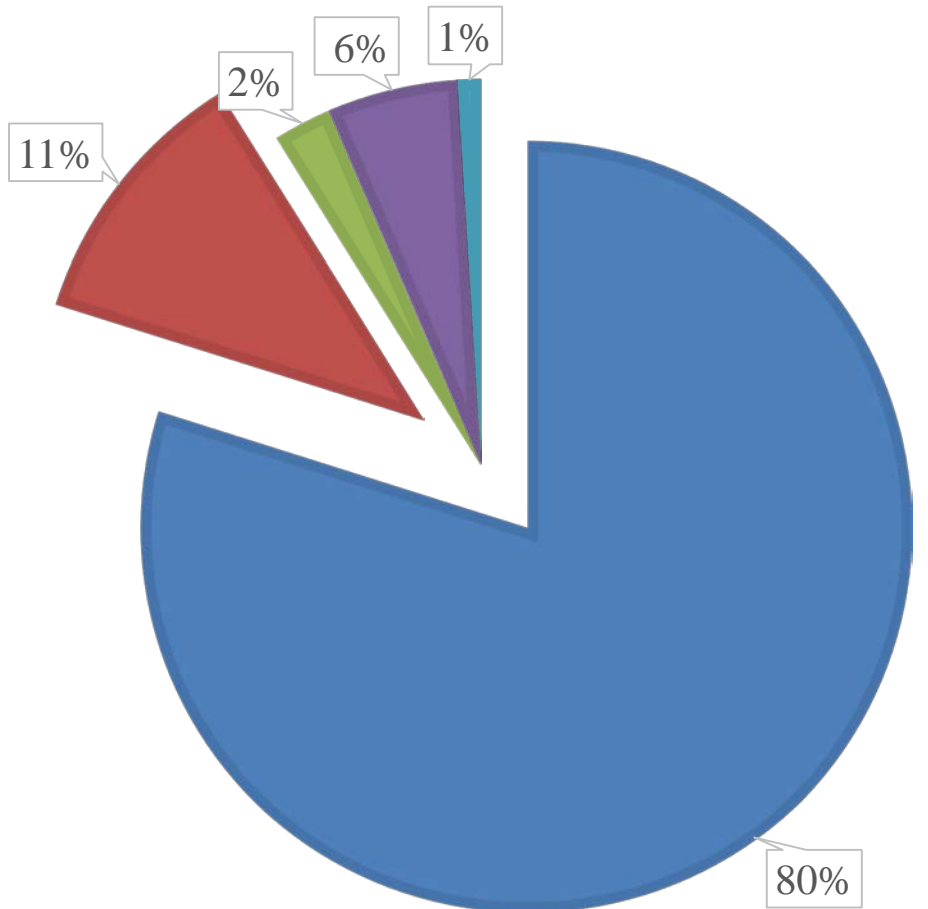
State Aid Announced

Ratable Information Received



# Recap of 2016-2017

## *Revenue Sources General Fund*



■ Local Tax Levy

■ State Aid

■ Reserves

■ Fund Balance

■ Other Miscellaneous

# Budget Overview

## *2016-2017 General Fund Resources*

❖ State Aid	\$1,579,695
❖ Increase over 15-16	\$7,770
❖ Supports 2016-2017 Budget	11%
❖ Transportation Aid	\$102,504
❖ Special Education	\$487,951
❖ Security Aid	\$64,088
❖ Equalization Aid	\$128,197
❖ Adjustment Aid	\$773,175
❖ Other Categorical Aids	\$23,780

# Budget Overview

## *2016-2017 General Fund Resources*

Targeted Tax Rate Increase: \$0.00
------------------------------------

❖ 2016-2017 Tax Levy at \$0.0	\$11,218,084
❖ Supports 2016-2017 Budget	80%
❖ Ratable Decrease	(.74%)
❖ Impact to School Tax Rate	\$0.008
❖ Budget Reductions to offset Decrease Levy	(\$150,000)
❖ Overall 2016-2017 School Tax Levy Decrease	(\$299,784)
❖ 2016-2017 Increase (Decrease) in Levy	(2.6%)
❖ 2016-2017 Permitted Levy	\$11,996,646
❖ Unused Spending Authority	\$778,562
❖ Decrease in authorized budget spending	(4.2%)
❖ Tax Rate if at 2% Cap	\$.028
❖ Tax rate if at full spending authority	\$.040

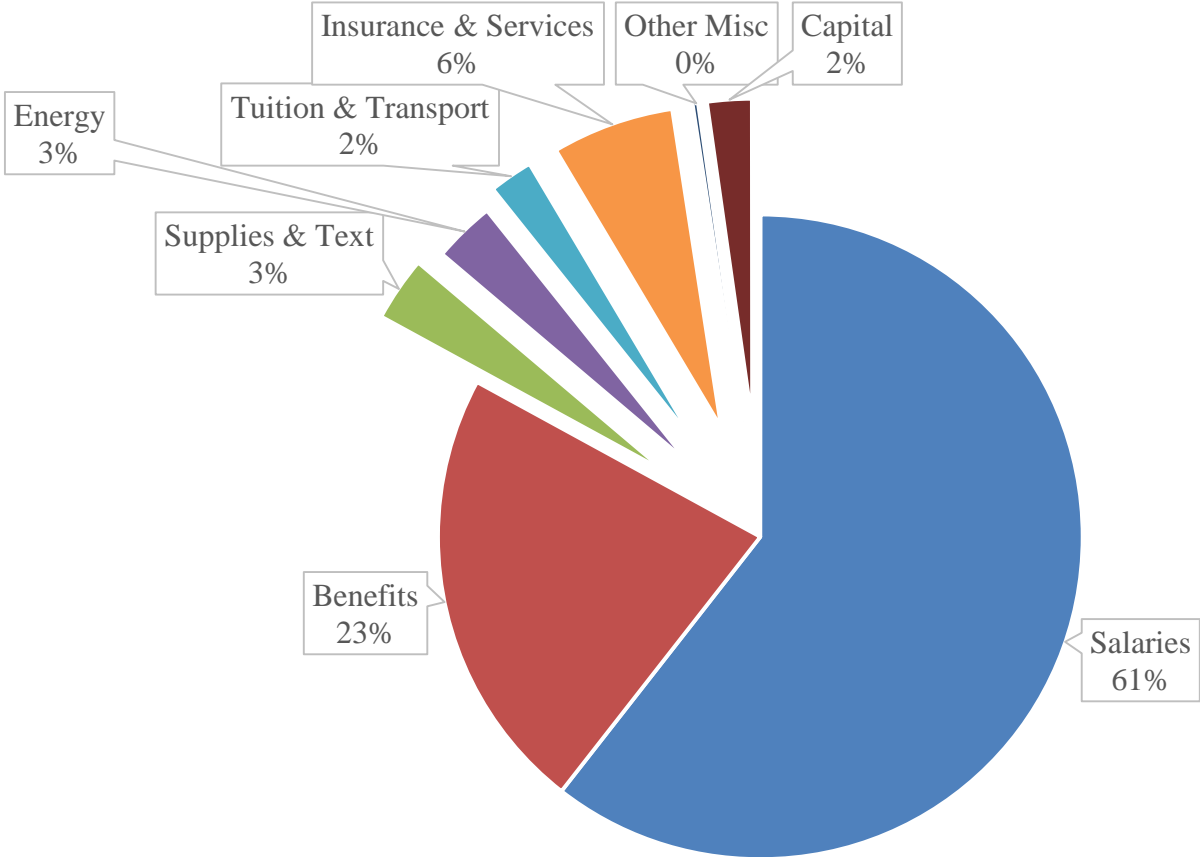
# Budget Overview

## *2016-2017 General Fund Resources*

❖ Fund Balance		\$771,746
❖ Required Use	\$421,746	
❖ Additional Use	\$350,000	
❖ Amounts anticipated from 15-16 unfilled positions and other resources		
❖ Supports 2016-2017 Budget	6%	
❖ Reserves – 2016-2017 Budget Support	2%	
❖ Capital Reserve		\$286,500
❖ Belhaven HVAC Controls Replacement		
❖ Seaview Cafeteria Floor Replacement		
❖ Seaview Playground and Field Drainage Project		
❖ Solar Project Engineer Costs		
❖ Maintenance		\$53,500
❖ Belhaven Parking Lot Repairs		
❖ District Wide Tile and Tread Repairs		
❖ Child Study Team Bathroom Repairs		
❖ Other Local Revenue		\$136,000
❖ Building use fees, Tuition Income, Interest		
❖ Supports 2016-2017 Budget	1%	



# 2016-2017 General Fund Appropriations



■ Salaries ■ Benefits ■ Supplies & Text ■ Energy ■ Tuition & Transport ■ Insurance & Services ■ Other Misc ■ Capital

# Appropriations Impacted at \$0.0 Tax

## *2016-2017 General Fund*

### ❖ **Decreased Costs from Infrastructure Upgrades**

- ❖ Technology & Communication
- ❖ Energy

### ❖ **Increase Costs**

- ❖ Contractual Salary & Benefit Obligations
- ❖ Tuition & Transportation

### ❖ **Reductions**

- ❖ **Supplies & Services: Technology, Instructional, & Support Services**
- ❖ **Stipends and Other Pay**
  - ❖ Extra-Curricular Activities
    - ❖ Clubs: Seaview – Yearbook, Belhaven – Intramurals, 1 Think Team, News Paper
    - ❖ Athletics – Volleyball, Assistant Boys & Girls Basketball, Wrestling
  - ❖ Belhaven Lunchroom Coverage

# Recap of Budget Changes, cont.

## *2016-2017 General Fund*

- ❖ Program Changes Impacting Staff
  - ❖ Eliminate Staff Positions
    - ❖ Two Part Time Para Professionals
      - ❖ 2015-2016 Position Unfilled
      - ❖ 2015-2016 Resignation
    - ❖ Two Elementary School (Gr 1-5) Positions
      - ❖ 2015-2016 Retirement Unfilled
      - ❖ 2016-2017 Reduction
    - ❖ Two Middle School (Gr 6-8) Positions
      - ❖ Two 2016-2017 Reductions
    - ❖ One Part Time Basic Skills Position
      - ❖ 2015-2016 Resignation
    - ❖ One Part Time World Language Position
      - ❖ 2015-2016 Resignation
  - ❖ Reduce Staff Positions
    - ❖ One Full Time Middle School Position to Part Time
      - ❖ 2016-2017 Reduction
    - ❖ Guidance Counselor from 12 months to 10 months
      - ❖ 2015-2016 Resignation, changed position

# General Fund Appropriations Comparison

	Proposed 16/17 Budget	Revised 15/16 Budget	Inc/Dec
<b>Regular Instruction</b>	\$ 4,307,512	\$4,479,995	-3.9%
<b>Special Education, Basic Skills &amp; ESL Instruction</b>	1,480,050	1,554,473	-4.8%
<b>Co-Curricular &amp; After School Activities</b>	114,067	123,941	-8.0%
<b>Support Services:</b>			
<i>Energy</i>	425,000	424,000	0.2%
<i>Facilities</i>	1,129,645	1,035,181	9.1%
<i>Tuition &amp; Transportation</i>	306,828	228,552	34.2%
<i>Administration &amp; Technology</i>	1,232,230	1,328,534	-7.2%
<i>Special Education</i>	987,374	968,800	1.9%
<i>Other Support</i>	450,681	442,249	1.9%
<i>Staff Training Activities</i>	151,400	128,734	17.6%
<i>Benefits</i>	3,145,891	3,003,294	4.7%
<b>Capital, Equipment, &amp; SDA</b>	314,847	370,197	-15.0%
<b>Total General Fund Budget</b>	<b>\$14,045,525</b>	<b>\$14,087,950</b>	<b>-0.3%</b>

# Projection of 2016-2017 Class Size

<u>Grade</u>	<u>Ratio</u>	<u>Average Class</u>
• Grade 1	4:80*	20.00
• Grade 2	4:76	19:00
• Grade 3	4:83	20.75
• Grade 4	4:96	24.00
• Grade 5	4:90	22.50
• Grade 6	4:89	22.25
• Grade 7	5:105	21.00
• Grade 8	5:108	21.60

\* *Grade 1 current is 65 plus 15 anticipated*

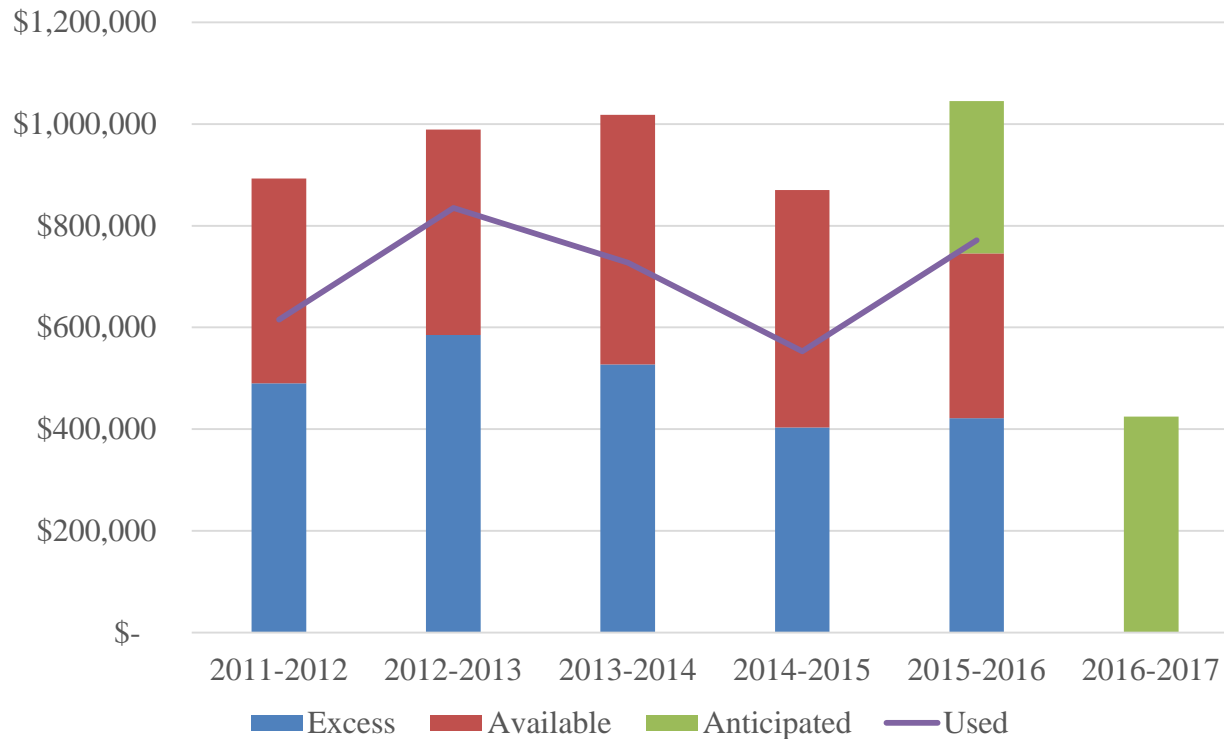
# Class Size Comparison

Grade Level	2016-2017 Projected	2015-2016 Current Year	2004-2005
Grade 1	20	18.75	18.2
Grade 2	19	20.5	19.6
Grade 3	20.75	18.8	22.2
Grade 4	24	22.25	21.8
Grade 5	22.5	17.6	24.6
Grade 6	22.25	20.4	24
Grade 7	21	20.8	28
Grade 8	21.6	20.4	23.8

# History of Fund Balance & Projection

Audited Fund Balance, June 30

Amount Used in Subsequent Budget Year



# Budgeted General Fund Revenues

with 2017-2018 Projection

	<u>2015-2016</u>	<u>Proposed 2016-2017</u>	<u>Projection 2017-2018</u>
State Aid	\$ 1,571,925	\$ 1,579,695	\$ 1,579,695
Excess Fund Balance	403,157	421,746	325,000
Additional Fund Balance	150,000	350,000	100,000
Total Fund Balance Budgeted	<u>553,157</u>	<u>771,746</u>	<u>425,000</u>
Reserves	<b>315,000</b>	<b>340,000</b>	<b>340,000</b>
Other Miscellaneous	<b>130,000</b>	<b>136,000</b>	<b>136,000</b>
Tax Levy	11,517,868	11,218,084	11,442,446
Total Budget	<u><u>\$ 14,087,950</u></u>	<u><u>\$ 14,045,525</u></u>	<u><u>\$ 13,923,141</u></u>

Increase/(Decrease) in Levy	1.25%	-2.60%	2.00%
Increase/(Decrease) in Budget excluding Reserves	-0.42%	-0.49%	-0.89%
Increase/(Decrease) in Budget	-1.00%	-0.30%	-0.87%
Increase/(Decrease) in Budget excluding Reserves	\$ (57,517)	\$ (67,425)	\$ (122,384)
Rate Assuming .74% decrease for 17/18	\$ 0.045	\$ 0.0	\$ 0.005



# Budgeted General Fund Appropriations

with 2017-2018 Projection

	Proposed	Projected	
	2016-2017	2017-2018	Inc/(Dec)
Salaries & Benefits	\$ 11,646,636	\$ 11,986,849	2.9%
Supplies and Textbooks	454,271	454,271	0.0%
Energy	435,000	435,000	0.0%
Tuition and Transportation	306,078	306,078	0.0%
Insurance and Services	863,110	863,110	0.0%
Other	24,430	24,430	0.0%
Budget Before Capital	13,729,525	14,069,738	2.5%
Capital	316,000	316,000	0.0%
Total General Fund Budget	\$ 14,045,525	\$ 14,385,738	2.4%
Permissible Budget		\$ 13,923,141	
Overall Reductions necessary to meet permissible budget		\$ (462,597)	
Projected Tax Rate Impact to Meet Budget needs		\$0.029	