

Strategic Goal 1: With regard to the public school district finances, the district shall operate within Board Policy, administrative regulation, education law, the decisions of the Commissioner of Education, the Comptroller of the State of New York and utilize proper accounting practices.

Measurable Result 1.1: By September 2016, the finance portion of the Board policy manual and respective administrative regulation will be updated and instituted.

Action Step	Implementation Methodology	Implementation Partners	Resource Use	Evidence of Completion
<p>Action Step 1: Ensure the BOE policy manual is up to date with reference to the finances of the district based on:</p> <ul style="list-style-type: none"> -Education Law changes -Recommendations of the NYS Comptroller -Recommendations of the External Auditor -Decisions of the Commissioner of Education <p>Action Step 2: Proper accounting practices and applicable laws and regulation will be adhered to</p> <ul style="list-style-type: none"> -Required reports will reflect proper accounting practices. 	<ol style="list-style-type: none"> 1. Institute a review plan to annually review BOE policies as pertains to school district finances. 2. Review Uniform System of Account Codes for compliance 3. Reports and budget documents will be examined for fiscal 	<ul style="list-style-type: none"> -Erie 1 BOE policy services -Assistant Superintendent for Business -External Auditors -Internal Auditor -Office of the Comptroller -SED Office of Management Services -Assistant Superintendent for Business -Business Office Staff - NYS Association of School Business Officials - State Aid Planning Service Questar III BOCES 	<ul style="list-style-type: none"> √ NYS Comptroller Reports √ NYS Comptroller recommendations √ Workshops -NYS Association of School Business Officials √ Workshops - the Statewide School Finance Consortium √ Publications of SED Office of Management services and Facilities Planning √ Workshops - State Aid Planning / Questar III BOCES √ Annual Audits of the district’s External Auditor √ Recommendations of the Districts Internal Auditor Document Uniform System of Account codes from SED 	<ol style="list-style-type: none"> 1. policy manual review completed annually 2. The adopted budget is to be entered into appropriate books of accounts. All receipts and expenditures are recorded and controlled in accordance with the various categories of the adopted budget. 3. The adopted budget will be maintained in accordance with the

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<p>-Transfers will be completed in accordance with law and BOE policy</p> <p>-Develop and provide to the public a 3 part budget annually</p> <p>- salaries, benefits and any in-kind or other form of compensation of the superintendent, assistant or associate superintendent and any administrator who will earn over \$130,000 in the upcoming year (2015-16) will be provided.</p> <p>-an annual report card will be provided to the public as prepared by the NYS Education Department which measures the academic performance of the district on a school by school basis. The report card must compare academic performance to statewide averages for all schools of comparable wealth and need. (Education Law §§1608, 1716 and 2601-a)</p>	<p>compliance to law and regulation</p>	<p>-External Auditor</p>		<p>Uniform System of Accounts for School Districts.</p> <ol style="list-style-type: none"> 4. Procedures are maintained whereby no claims or purchase orders are processed unless sufficient appropriations exist, and the requisite authorizations are present. 5. The district treasurer renders a monthly report of the status of the budget for each fund as required by Regulations of the Commissioner of Education, Section 170.2(p). 6. The board of education will keep the incurred obligations within the amount of the total annual appropriations voted or authorized and the prior year's outstanding encumbrances. The BOE will make transfers or authorize the chief school officer to make transfers within limits established by the board and in accordance with Commissioner's Regulations, Section 170.2(k) and (1), and §2023 of Education Law regarding contingent budget caps. 7. The BOE will present at the public hearing the proposed budget. It will be presented in three components: (1) a Program Component, (2) a Capital Component, and (3) an Administrative Component. 8. Salary disclosure and annual report card will be published publically.

Strategic Goal 2: The District will engage in continuous 5 year long range fiscal planning to ensure appropriate budget support for the education and fiscal mission of the district and reasonable tax stability for its citizens.

Measurable Result 1.2: By September of each year the district will update the 5 year fiscal long range plan based on best practices, law and regulation.

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<p>Action Step 1: Data Driven Analysis: Use of ST-3 to examine need for adjustments to the practice of: -Revenue Estimates -Expenditure Estimates -Effective use of reserves -Effective use of fund balances</p>	<ol style="list-style-type: none"> 1. Isolate data with regard to the deltas between anticipated vs. actual expenditures and revenues 2. Examination of use of/maintenance of all Reserves 3. Examination of accuracy of Tax Cap Calculations 4. Analysis of school tax calculations 5. Review use of all fund balances to ensure budget and tax stability long term 6. Engage the BOE in discussions about the needs of long range fiscal planning 	<p>Assistant Superintendent for Business -Business Office Staff - NYS Association of School Business Officials - State Aid Planning Service Questar III BOCES -External Auditor -Consultant experts as needed -The BOE</p>	<p>√ NYS Comptroller Reports √ NYS Comptroller recommendations √ Workshops by NYS Association of School Business Officials √ Workshops by the Statewide School Finance Consortium √ Publications of the SED Office of Management services and Facilities Planning √ Workshops of the State Aid Planning Service Questar III BOCES √ Annual Audits of the district’s External Auditor √ Recommendations of the Districts Internal Auditor</p>	<ol style="list-style-type: none"> 1. An annually update 5 year fiscal plan will be created and approved by the BOE 2. The Assistant Superintendent for Business will estimate as accurate a fund balance as possible for budget presentation and presenting the same to the board of education as required. 3. The board will comply with the requirement of Real Property Tax Law §1318(1) in its consideration of the use of the fund balance during budget deliberations.

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<p>Action Step 2: Institute a Budget development plan reflective of the education and fiscal mission of the district that:</p> <ul style="list-style-type: none"> -Is data driven -Provides input from stakeholders -Provides enough time for thoughtful discussion before budget decisions are made -Engages the BOE and other critical stakeholders to ensure a clear understanding of need for sophisticated budget development and the limitations of budget development 	<ol style="list-style-type: none"> 1. Institute a budget calendar 2. Provide Professional Development in: <ul style="list-style-type: none"> ➤ Best practices of budget development ➤ The use of budget historical data ➤ The integration of known fiscal threats to the district 	<ul style="list-style-type: none"> -Assistant Superintendent for Business -Business Office Staff - NYS Association of School Business Officials - State Aid Planning Service -External Auditor -Consultant experts as needed -The BOE -Principals -Teacher Leaders / Department Chairs 	<ul style="list-style-type: none"> ✓ District Leadership Team Meetings ✓ NYS Comptroller Reports ✓ NYS Comptroller recommendations ✓ Workshops by NYS Association of School Business Officials ✓ Workshops by the Statewide School Finance Consortium ✓ Publications of the SED Office of Management services and Facilities Planning ✓ Workshops of the State Aid Planning Service Questar III BOCES ✓ Annual Audits of the district’s External Auditor ✓ Recommendations of the Districts Internal Auditor 	<ol style="list-style-type: none"> 1. Annual budgets will support the defined educational and fiscal mission of the district 2. Annual budgets will reflect the long range plan of the district with district fiscal opportunities articulated and threats minimized 3. Budget decisions will be made with only the need for state aid amounts to be ascertained by April 1st of each year.
<p>Action Step 3: The budget development data sets will include: present and projected pupil enrollments; space utilization and State-rated capacity of existing facilities; priority of need for maintenance, repair or modernization of existing facilities, including consideration of their obsolescence.</p>	<ol style="list-style-type: none"> 1 The number of children to be educated and the grade level placement of students. Prior year statistical data as well as projections of future enrollment. 2 Use estimates for future enrollments to extrapolate staffing 	<ul style="list-style-type: none"> - Assistant Superintendent for Business - Business Office Staff - Central Office Staff - Administrative Staff - BOE - Superintendent - Stakeholder anecdotal information 	<ul style="list-style-type: none"> ✓ District documents, ✓ District trend histories, ✓ projections from financial analysts, ✓ Insurance vendor ✓ Anecdotal information from staff interviews ✓ Auditor comments and recommendations 	<ol style="list-style-type: none"> 1 Periodic reports to the superintendent and board of education as the budget is developed that reveals data sets , finding, implications and conclusion relative to the mission of the district and its fiscal status

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	<p>needs and projected costs, instructional supplies, equipment, and facility needs.</p> <p>3 Evaluate budgetary impact on changes in teacher-pupil ratios should be evaluated.</p> <p>4 District contributions to employee retirement plans will be projected through the use of historical costs.</p> <p>5 The district's contributions to active and retired employee health insurance premiums will be estimated through historical data and future projections of staffing patterns and retirements.</p> <p>6 Consideration of account of the liability for compensated absences, e.g., earned but unused vacation and vested sick leave and related fringe benefits.</p>	<p>-Consultant (Finance/Enrollment/transportation as needed)</p>	<p>√Guidance from the office of comptroller audits and recommendations</p> <p>√ Workshops by NYS Association of School Business Officials</p> <p>√ Workshops by the Statewide School Finance Consortium</p> <p>√ Publications of the SED Office of Management services and Facilities Planning</p> <p>√ Workshops of the State Aid Planning Service Questar III BOCES</p>	<p>current and into the future</p> <p>2 Public meetings that provide the opportunity to reveal and discuss budget development data sets , consideration, conclusions</p>

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	<p>7 Current district indebtedness and the schedule of principal and interest payments</p> <p>8 An assessment of the current status of district facilities for current and future reconstruction and new construction to forecast the impact of new debt service on the budget.</p> <p>9 Economic conditions, inflation rates and consumption statistics used as the basis for projecting the costs of materials and supplies, insurance, utilities and other commodity areas.</p> <p>10 Evaluate planned program of building maintenance and capital replacement projects covering at least the next five years</p>			

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<p>Action Step 4: The budget development data sets will include: present and projected sources of revenue for the district including state aid, federal aid , grants, special grants in aid, miscellaneous revenues and the tax levy</p>	<p>1 Revenues from real property taxes. Accurate forecasting will include reliable estimates of changes in the level in assessed values as well as knowledge of the local economy.</p> <p>2 Estimates of state operating aid will be projected largely on the basis of current legislation. Estimated amounts of aid for textbooks, building, transportation, and similar aids will also be determined in terms of current legislation and computational procedures.</p> <p>3 Non-resident tuition revenue estimates will be based on the most recent information available.</p> <p>4 Additional revenue generated through Medicaid claim billings will be projected based upon the estimated number of</p>	<p>-Assistant Superintendent for Business - Business Office Staff - Central Office Staff - Administrative Staff - BOE - Superintendent</p>	<p>√ District documents and trend histories √ projections financial analysts √ Anecdotal information from other staff √ Auditor comments and recommendations √ Office of comptroller audits and recommendations √ Workshops by NYS Association of School Business Officials √ Workshops by the Statewide School Finance Consortium √ Publications of the SED Office of Management Services and Facilities Planning √ Workshops - State Aid Planning Service Questar III BOCES</p>	<p>1 Reports as indicated in the district’s budget calendar to the superintendent and board of education as the budget is developed that reveals data sets , finding, implications and conclusion relative to the mission of the district and its fiscal status current and into the future</p> <p>2 Public meetings that provide the opportunity to reveal and discuss budget development data sets , consideration, conclusions</p>

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	<p>eligible children receiving eligible services at expected rates of reimbursement. This includes estimates of State excess cost aid based on the timing of claim submission.</p> <p>5 A history and trend data will be used to estimate miscellaneous revenue.</p> <p>6 Revenue based on PILOT agreement will be substantiated and documented</p> <p>7 Federal aid and their relationship to expenditures will be examined and estimated.</p> <p>8 General Fund budget and transfers to the Special Aid fund to offset the need for additional revenue to support the grant program will be determined.</p> <p>9 If applicable, should be considered and</p>			

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	estimates based upon prevailing rates and economic projections. 10 Reserves will be considered as possible revenue. 11 The fund balance will be considered as a possible revenue			
Action Step 5: The budget development data sets will include: reserves, fund balances and specific funds and accounts	The following will be examined for need, amount, long range and immediate use, legal status, and implementation management: 1 Adjusted Restricted (Fund Balance) Reserves 2 Assigned Appropriated Fund Balance 3 Adjusted Unrestricted Fund Balances 4 Encumbrances, etc. 5 Trust and agency accounts 6 Capital Project Funds 7 School Lunch Funds 8 Debt Service Fund 9 Special Aid Fund	-Assistant Superintendent for Business - Business Office Staff - Central Office Staff - Administrative Staff - BOE - Superintendent	✓ District documents and trend histories ✓ projections financial analysts ✓ Anecdotal information from staff interviews ✓ Auditor comments and recommendations ✓ Office of comptroller audits and recommendations ✓ Workshops by NYS Association of School Business Officials ✓ Workshops by the Statewide School Finance Consortium ✓ Publications of the SED Office of Management Services and Facilities Planning ✓ Workshops - State Aid Planning Service Questar III BOCES	3 Reports as indicated in the district’s budget calendar to the superintendent and board of education as the budget is developed that reveals data sets , finding, implications and conclusion relative to the mission of the district and its fiscal status current and into the future 4 Public meetings that provide the opportunity to reveal and discuss budget development data sets , consideration, conclusions

Strategic Goal 3: Total Expenditures will not exceed appropriations and budget transfers and supplemental appropriations will be made in compliance with law and regulation.

Measurable Result 2.1: By June 30th of each year, the ST-3 will prove that actual budget expenditures at or below appropriations for that school year

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<p>Action Step 1: The budget shall be actively monitored for under and over appropriated budget codes.</p> <p>Action Step 2: Periodic meetings with staff charged with budget development and implementation to ensure protocols are met and budget discipline is instilled.</p>	<ol style="list-style-type: none"> 1. Institute bi-weekly analysis of the status of all budget codes 2. Meet with business office staff to analyze and discuss budget discipline 3. Meet with principals about budget protocols and budget discipline. 4. Meet with IT Director and Federal Grants Coordinator about budget protocols and budget discipline. 	<ul style="list-style-type: none"> - Assistant Superintendent for Business - Business Office Staff - Principals - IT Director - Federal Projects Coordinator 	<ul style="list-style-type: none"> √ Annual Audits of the district’s External Auditor √ Recommendations of the Districts Internal Auditor √ Business office staff √ Feedback loops with all those charged with budget development and implementation. 	<ol style="list-style-type: none"> 1. Budget transfers will diminish in frequency 2. Observable evidence of acceptable actual vs. budget margins on ST-3 3. External annual audit report reflects expenditures do not exceed appropriation and all budget transfers and supplemental appropriations have been made in compliance with law and regulation.

Strategic Goal 4: ...

Measurable Result 3.1:

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Action Step 1:	➤		√	1.