Spackenkill Union Free School District

Budget Exit Survey Results from May 17, 2016
211 Total Survey Responses

- 640 Voters – 470 Yes votes, 170 No votes
- 180 fewer responses than from the May 2015 vote
- 429 Voters did not complete the May 2016 survey
Q1: How did you vote on the proposed 2016–2017 budget?

- Answered: 207
- Skipped: 4

- 87.92% or 182 responses: Yes
- 12.08% or 25 responses: No
Q3: How have you typically voted on the school budget in the past?

- Answered: 207  
- Skipped: 4

- **Yes, in support of the...**: 85.51% or 177 responses
- **No, against the budget**: 7.25% or 15 responses
- **I have not voted in the...**: 8.70% or 19 responses
Q4: Which of the following were important in determining your vote? Check all that apply.

- Answered: 208   Skipped: 3

- Quality of educational... 84.62% or 176 responses
- Projected tax increase 28.37% or 59 responses
- Efforts to control... 36.54% or 76 responses
- Funding for student... 54.81% or 114 responses
- Staying within the maximum... 30.29% or 63 responses
Q5: How do you feel about the district's decision to stay within its maximum allowable tax increase?

- Answered: 205  Skipped: 6

- I agree with the decision...
  - 73.17% or 150 responses

- I disagree with the...
  - 8.29% or 17 responses

- I have no opinion.
  - 18.54% or 38 responses
Q6: In the future, would you support a budget that exceeds the tax cap in order to avoid cuts to the current programs?

- Answered: 194  Skipped: 17

- Yes: 65.98% or 128 responses
- No: 34.02% or 66 responses
Q7: How many working adults are in your household?

- Answered: 171
- Skipped: 47

96.61% or 171 responses
26.55% or 47 responses
Q8: In which of the following age groups are you?

- Answered: 209   Skipped: 2

- 18 - 34: 11.00% or 23 responses
- 35 - 49: 32.54% or 68 responses
- 50 - 64: 37.80% or 79 responses
- 65 or over: 19.62% or 41 responses
Spackenkill Union Free School District

Reserve Funds Update
January 9, 2017
Workers Compensation Reserve Fund

- Available to pay for compensation and benefits, and other authorized expenses when a school district elects to maintain a self-insured worker’s compensation program.
- May be established without voter approval and funded with budgetary appropriations and such other sums as the school board may legally appropriate.
- Funds may be expended without voter approval.
- Funds may be invested in accordance with section 11 of the General Municipal Law, with any interest realized accruing to the fund.
Workers Compensation Reserve Fund (cont.)

- Funds must be accounted for separate and from all other school district funds in the manner set forth in the law.
- Funds available at the end of any fiscal year that exceed the amount needed to satisfy existing obligations and pending claims may, within 60 days of the end of the fiscal year, be transferred to another reserve fund as permitted by law, and/or applied to the budget appropriation of the next succeeding fiscal year.
- Funds exceeding the amount sufficient to pay all accrued and contingent expenditures may be transferred to another reserve fund as permitted by law, when a school ceases to be a self insurer.

Reference: New York State School Boards Association Law Book
Workers’ Compensation Reserve Fund

Reserve for Workers' Compensation

- 2010
- 2011
- 2012
- 2013
- 2014
- 2015
- 2016
- present
Workers’ Compensation Budget vs. Expenditures

[Bar chart showing Workers Comp Budget and Worker Comp Expense from 2012-13 to 2016-17]
Capital Vehicle Reserve

- Available to cover, in whole or in part, the cost of any object or purpose for which a school district may issue bonds, pursuant to Local Finance Law. Districts must maintain the separate identity of each such fund.
- Must be established with voter approval of a proposition that states the purpose of the fund, the ultimate amount thereof, its probable term, and the source from which the funds would be obtained.
- Funds may be expended only with voter approval, and only for the specific purpose for which the fund was established.
- Funds may be invested in accordance with section 11 of the General Municipal Law, with any interest realized accruing to the fund.
Capital Vehicle Reserve

- Funds may be transferred with voter approval to other funds established pursuant to section 3651 of the Education Law.
- May be liquidated if voters determine the original purpose for which the fund was established is no longer needed.
- Proceed must be applied first to any outstanding bonded indebtedness, with the remaining balance, if any applied to reduce the annual tax levy subject to certain limitations set in the law.

Reference: New York State School Boards Association Law Book
Next Steps

- January 24th – Tax Certiorari Reserve Fund
  - Unemployment Reserve Fund

February 6th
- General Insurance Reserve Fund
- Reserve for Retirement Fund
- Reserve for Employee Benefits