



# 2019-20 Budget for Adoption

Presented on April 9, 2019

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# Program Goals

- Ensure program alignment with Strategic Plan
- Support all instructional programs K-12
- Continue to support smaller class sizes
- Provide additional social and emotional support for students K-12
- Continue high level of professional development
- Enhance safety and security
- Continue to provide for necessary facility upgrades and maintenance

# 2019-20 Budget Highlights

- Stays below the Tax Cap
- Adds 1 science teacher at the MS to help maintain class sizes
- Adds 1 school counselor at Springhurst to support student social & emotional wellness
- Adds 1 special education teacher and 1 teaching assistant at the HS to expand special needs offerings
- Adds 0.2 music at Springhurst to expand band to 4th grade
- Adds 2 part-time monitors at Springhurst to assist with supervision during lunch and recess
- Provides funds to replace chromebooks & outdated fitness equipment
- Adds a shared security consultant (BOCES shared service)
- Provides funding for flexible furniture options

# Budget Summary

*as presented on 3/9/19*

Preliminary Budget	\$46,482,888
Budget-to-Budget \$ Increase	\$1,685,939
Budget-to-Budget % Increase	3.76%
Proposed Tax Levy	\$38,320,304*
Tax Levy \$ Increase	\$1,043,744
Tax Levy % Increase	2.80%
Projected Tax Rate <i>(per 1,000 assessed)</i>	\$21.71
A single family home with an average assessed value of \$795,400 would see an approximate tax increase \$483.00	

\*the maximum allowable levy per the tax cap calculation is \$38,781,263

# Summary of Proposed Expenditures

*as presented on 3/9/19*

Category	Nature of Expenditure	2019-20 Proposed	% of Budget
Salaries	Salary Expenditures for all Employees	25,597,508	55%
Employee Benefits	Health Insurance, Pension, Unemployment, Workers Comp & FICA	10,112,907	22%
Purchased Services	Utilities, Professional Fees, Repairs & Maintenance, Student Support Services	3,016,214	7%
Debt Service & Interfund Transfers	Principal & Interest on Bonds, Transfers to Other Funds	2,552,732	5%
BOCES Services	Career & Teach Ed, Special Education Tuitions, Staff Development, Technology	1,901,509	4%
Transportation	In-District and Out-of-District Student Transportation	1,323,800	3%
Non-BOCES Tuitions	Out-of-District Placements for Special Education Students	1,162,000	2%
Supplies & Equipment	Teaching Supplies, Office Supplies, Testing Materials, Textbooks, Cleaning & Maint Supplies, Furniture & Equipment	816,218	2%
<b>Total Proposed 2019-20 Budget</b>		<b>46,482,888</b>	<b>100%</b>

# Estimated Sources of Revenue

*as presented on 3/9/19*

Revenue Source	2018-19 Adopted	2019-20 Proposed	Variance	
			\$	%
Property Taxes	37,276,560	38,320,304	1,043,744	2.80%
State Aid	5,729,389	6,216,584	487,195	8.50%
Tuitions	450,000	450,000	0	0.00%
Sales Taxes	500,000	550,000	50,000	10.00%
Health Services	475,000	500,000	25,000	5.26%
Other	366,000	446,000	80,000	21.86%
<b>Total</b>	<b>44,796,949</b>	<b>46,482,888</b>	<b>1,685,939</b>	<b>3.76%</b>

# Historical Trend

Year	Budget-to-Budget	Tax Levy	Allowable Tax Levy Cap
2010-11	-0.8%	1.6%	n/a
2011-12	-0.5%	0.4%	n/a
2012-13	1.4%	2.0%	2.3%
2013-14	3.8%	3.5%	3.6%
2014-15	2.3%	1.8%	2.1%
2015-16	2.2%	2.2%	2.5%
2016-17	1.0%	0.0%	0.0%
2017-18	1.7%	2.5%	3.3%
2018-19	3.98%	0.97%	3.69%
2019-20 <i>(projected)</i>	3.76%	2.80%	4.04%
10 year average	1.88%	1.68%	2.69%

# General Fund Balance & Reserve History

Type	Year End 6/30/14	Year End 6/30/15	Year End 6/30/16	Year End 6/30/17	Year End 6/30/18	Projected 6/30/19
Assigned Fund Balance - Encumbrances	373,839	360,821	130,586	604,958	905,364	400,000
Unemployment Insurance	156,375	126,766	123,083	123,083	123,083	123,083
Debt Service	1,175,509	892,448	608,679	406,679	406,679	406,679
Retirement System Contributions (ERS)	746,695	675,256	676,944	676,944	676,944	680,000
Tax Certiorari	5,090,520	4,930,040	5,495,365	6,592,195	4,345,224	4,906,072
Accrued Employee Benefits	25,000	23,813	72,623	97,553	97,553	97,553
Capital Projects	994,710	2,487	2,493	2,493	1,752,493	1,752,493
Unassigned Fund Balance	1,640,536	1,673,778	1,693,833	1,723,045	1,771,916	1,859,315
<b>Total Fund Balance</b>	<b>10,203,184</b>	<b>8,685,409</b>	<b>8,803,606</b>	<b>10,226,950</b>	<b>10,079,256</b>	<b>10,225,196</b>
Unassigned Fund Balance as % of Budget	4.0	4.0%	4.0%	4.0%	3.96%	4.0%



# 2019-20 NYS Budget Highlights

## *Enacted 3/31/19*

- Provides more Foundation Aid to districts than the Executive budget
  - *Less of an increase than in previous years*
  - *Allocates more of the increase to high-need districts*
- Makes the property tax cap permanent without modifications
- Permits districts to establish a TRS reserve account
  - *Requires board resolution authorizing the creation of a sub-fund within the ERS reserve*
  - *Contributions limited to 2% of teacher salaries based on previous year*
  - *Total reserve limited to 10% of total teacher salaries*
- Staggers the Building Condition Surveys over 5 years
- Allows piggybacking on out-of-district transportation contracts
- Makes reduced-priced lunches free for students
- Provides employees with up to 3 hours of paid time off to vote in any election
- Rejects Executive proposal to combine and cap reimbursable aids, including building aid
- Rejects the Executive proposal to direct school districts on how to distribute their state aid

# 2019-20 Budget Preparation Calendar

<b>2/05/2019</b>	<b>2019-20 Proposed Budget Presentation</b>
<b>3/09/2019</b>	<b>Detailed Budget Presentation (<i>Saturday</i>)</b>
<b>4/09/2019</b>	<b>Adoption of 2019-20 Budget</b>
<b>5/07/2019</b>	<b>Public Hearing on the Budget</b>
<b>5/21/2019</b>	<b>Budget Vote &amp; Trustee Election</b>