

BUDGET WORKSHOP #4

Proposed 2019-2020 Budget

Adoption

APRIL 16, 7:00 P.M.

OVERVIEW

- ▶ Introduction
- ▶ Reviewing the Data
 - ▶ Historical Voter Response
 - ▶ Three Year Budgeting
 - ▶ Voter and Tax Trends
 - ▶ K-8 Enrollment Figures, 2018/2019 Actual vs. 2019/2020 Proposed
 - ▶ High School Enrollment Projections
- ▶ Revenue Budget, Approved Budget vs. 2019/2020 Proposed
- ▶ Expenditure Budget, Approved Budget vs. 2019/2020 Proposed
- ▶ Future Dates
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- ▶ BOE Candidates

What is a Budget?

A multi-year plan

A reasonably detailed **estimate** of revenues **and** expenditures

It establishes the **tax levy**, not the **tax rate**

Subject to future update

It is a working document



What isn't a Budget?

A list of every specific item to be purchased, service to be provided, and exact salary to be paid in the upcoming school year

A guarantee of actual financial results

A fixed and unchangeable document

An annual independent plan



Board and the Budget

Board adopts the budget that the administration creates

Board creates the core mission as opposed to everything for everybody

Board guides the administration on the core mission of the District and the administration develops a budget that reflects that mission

Voter Response

Average Yes Vote Percentage	Average # of Yes Votes	Average # of No Votes	Average Total Votes	Time Span
63.82%	420	262	681	Twenty-Two Years
64.00%	424	265	687	Twenty Years
65.87%	456	274	729	Fifteen Years
71.70%	380	159	537	Ten Years
77.60%	343	99	436	Five Years
76.67%	291	88	369	Three Years



Tax Rate, Tax Levy, Assessed Valuation

Average/Years	TAX RATE	TAX LEVY	AV
Twenty-Six Years	4.75%	5.87%	1.04%
Twenty Years	4.86%	6.05%	1.23%
Fifteen Years	4.50%	5.80%	1.18%
Ten Years	2.31%	2.44%	0.13%
Five Years	1.80%	2.25%	0.44%
Three Years	1.78%	2.28%	0.50%

Voter Response to Tax Rate

Tax Rate	Percent Passing	YES	NO	Total Voters	Fiscal Year
1.03%	60%	413	276	689	1997/98
-0.77%	64%	359	205	564	1998/99
10.47%	64%	329	184	513	1999/00
2.05%	55%	338	278	616	2000/01
6.04%	60%	281	187	468	2001/02
5.02%	57%	313	235	548	2002/03
8.94%	56%	369	291	660	2003/04
2.44%	54%	442	371	813	2004/05
5.46%	57%	485	362	847	2005/06
21.62%	47%	576	659	1235	2006/07
7.00%	64%	980	549	1529	2007/08
7.85%	49%	559	581	1140	2008/09
3.75%	60%	470	313	783	2009/10
2.65%	64%	489	273	762	2010/11
2.28%	71%	424	172	596	2011/12
2.11%	70%	382	161	543	2012/13
3.38%	64%	323	181	504	2013/14
1.76%	80%	402	103	505	2014/15
1.90%	78%	439	127	566	2015/16
2.52%	79%	332	88	400	2016/17
1.48%	78%	294	84	380	2017/18
1.33%	73%	246	92	327	2018/19

Tax Rate Information

	2018-2019	2019-2020	Increase	%
Proposed	\$28,001,605	\$28,858,591 (\$2,537)	\$856,986	3.06%
Tax Rate	\$267.90	\$275.49	\$7.59	2.83%
CPI				2.44%
Levy	\$20,466,494	\$21,141,951	\$675,457	3.30%
Contingent	\$28,001,605	\$28,310,066	\$308,461	1.09%
Tax Rate	\$267.90	\$267.90	\$0	0%
Levy	\$20,466,494	\$20,466,494	\$0	0%

Contingent Budget Recommended Reductions

AREA	APPROXIMATE REDUCTION
HS Late Bus	\$50,000
Athletic Supplies	\$25,000
Elementary and MS Clubs	\$30,000
Itinerant Teacher	\$85,000
Administrative Position	\$125,000
Elementary Teachers (2) Grades 6 and 7/8	\$180,000
Operation of Plant Expenses	\$100,000
Secretarial Position	\$50,000

Tax Levy Information

Local Districts' Tax Levy Increases:

- Center Moriches – 3.8%
- Eastport South Manor – 3.98%
- Westhampton Beach – 3.64%
- Remsenburg – 4.08%
- Quogue – 4.11%
- East Moriches- 3.30%
- William Floyd – 3.74%
- South Country – 3.36%

Source: Newsday



Three Part Budget

	2019 – 2020	2018 - 2019
Administrative	5.31%	5.34%
Program	86.33%	86.04%
Capital	8.36%	8.63%

Maintaining Fiscal Stability

	Financial Stress	
Year	Score	Designation
2013	46.7%	Moderate Fiscal Stress
2014	25.0%	Susceptible Fiscal Stress
2015	28.3%	Susceptible Fiscal Stress
2016	18.3%	No Designation
2017	0%	No Designation
2018	10%	No Designation
2019	10% (Projection)	No Designation

Enrollment Tracked by Cohort

Year	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
K	78	78	81	75	80	65	80	66	65	77	67	75
1	60	79	77	81	74	77	75	69	68	68	80	67
2	81	61	78	77	79	77	78	71	72	69	71	80
3	80	81	68	78	87	83	73	79	81	78	76	71
4	69	79	81	68	84	86	79	83	84	84	83	76
ES Total Students	368	378	385	379	404	388	385	368	370	376	377	369
5	93	76	78	81	73	82	88	73	76	86	88	83
6	86	91	69	78	81	76	83	83	87	77	84	88
7	100	89	95	69	83	93	77	93	97	97	79	84
8	63	96	92	95	67	90	89	93	90	99	93	79
MS Total Students	342	352	334	323	304	341	337	342	350	359	344	334

FTE and Class Size

Grade	Enrollment	FTE	Avg Class Size	Self Contained	FTE	Class Size	Contractual Limit
K- Estimate	75	3	25.00	0	3.00	25.00	27
1	67	3	22.33	0	3.00	22.33	28
2	78	4	19.50	2	3.00	26.00	28
3	69	3	23.00	2	3.00	23.00	28
4	75	3	25.00	2	3.00	25.00	32
5	83	4	20.75	0	3.00	27.67	32
6	87	4	21.75	0	3.00	29.00	32
7	80	4	20.00	2	3.00	26.67	33
8	75	4	18.75	2	3.00	25.00	33
Grade	Enrollment	FTE	Avg Class Size	Self Contained	FTE	Class Size	
K-8	699	32	21.79	10	27	25.51	
K-6	600	24	22.48				
7-8	159	8	19.38				

High School Enrollment Projections

- **2019-2020** - 379 Students
- **2020-2021** - 374 Students
- **2021-2022** - 362 Students
- **2022-2023** - 345 Students

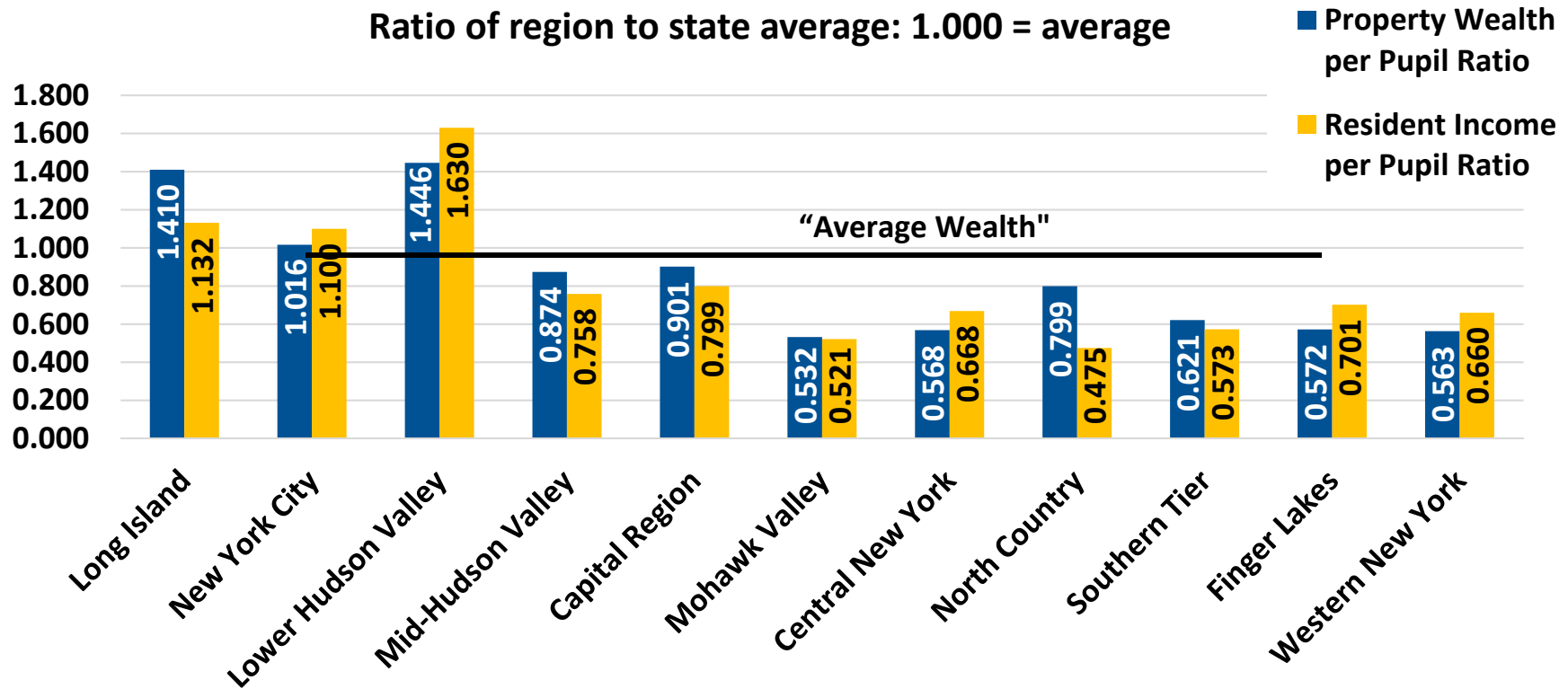


The State Aid Budget



How regions compare

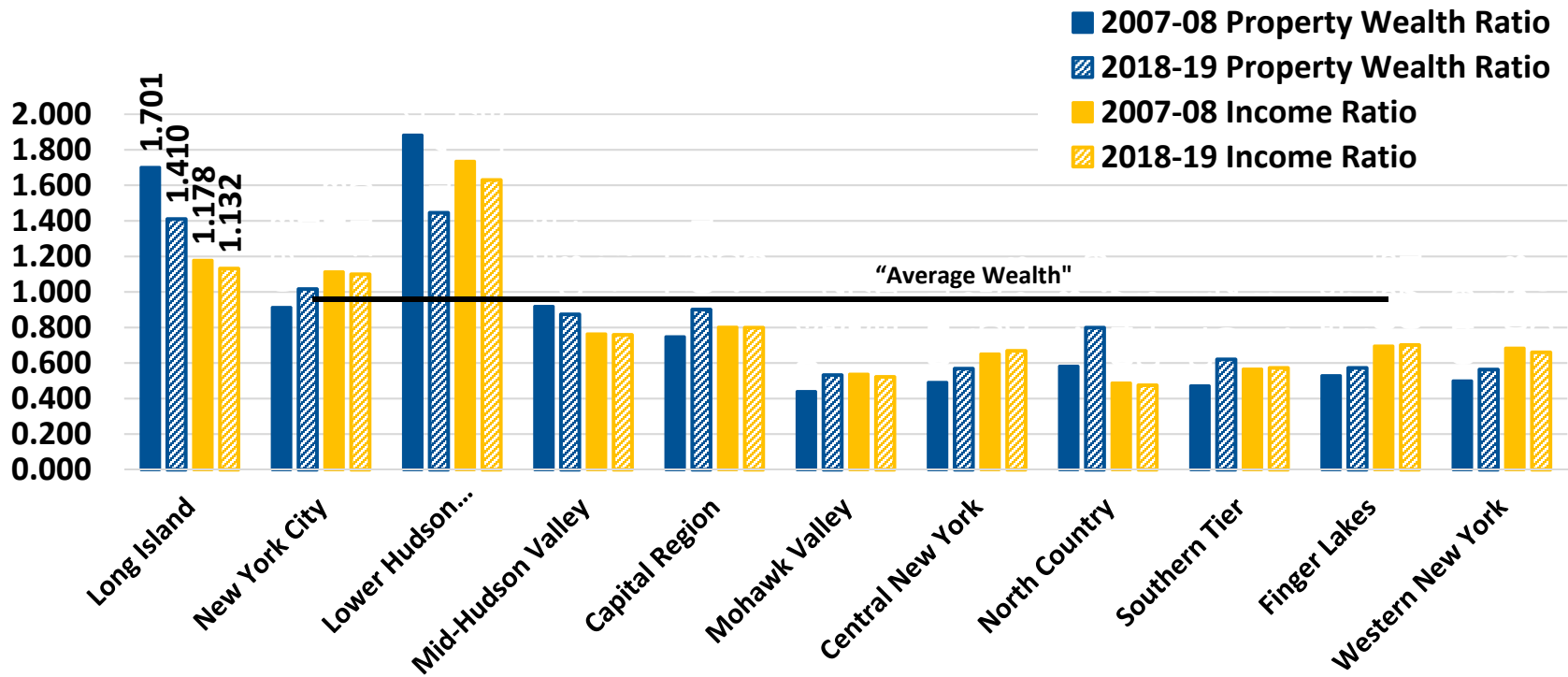
Property wealth and resident income



SOURCE: Council analysis of NYSED School Aid data

Changes over time

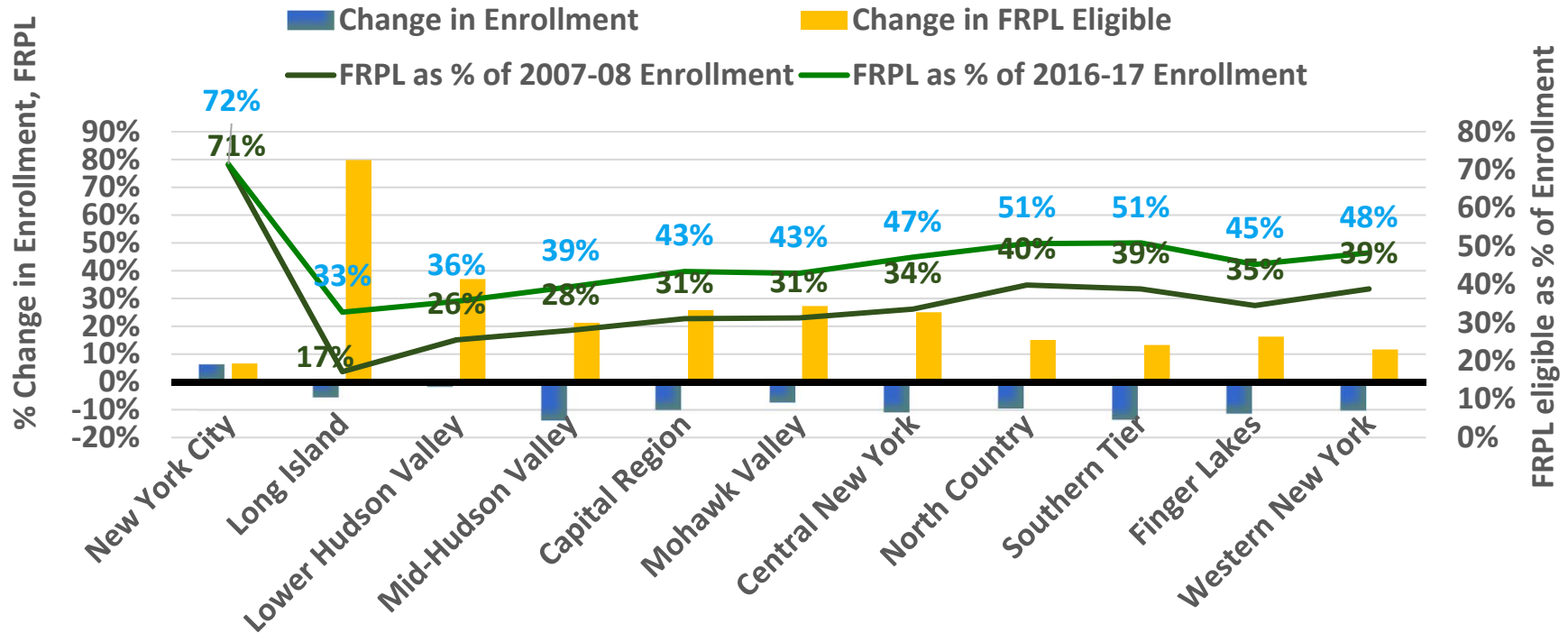
Comparison of wealth ratios



SOURCE: Council analysis of NYSED School Aid data

Declining enrollment but increasing student needs

Change in Enrollment and Student Poverty, 2007-08 to 2016-17



SOURCE: Council analysis of NYS Kids Well-Being Indicator Clearinghouse data.

The Big Picture — Funding

\$956 million increase in “School Aid” – exactly matches projection in Budget Division’s mid-year financial plan update (November 2018)

- Includes \$749 million (2.8%) increase in formula aids appearing on runs
 - Foundation Aid: \$338 million (1.9%) increase
 - Expense-based and Other Aids: \$410 million (4.8%) increase
- \$157 million “Fiscal Stabilization Fund” – to be allocated in final budget
- \$50 million for categorical programs

New tier of Building Aid for projects locally approved on or after 7/1/2019

For 2020-21 aid – consolidate 11 formulas into **“Services Aid”**

Districts would be required to increase funding for “underfunded high-need schools”

Changes to **STAR program**

Make **property tax cap permanent**



“Categorical Aids”

Starting with aid for 2020-21, the **11 categories of aid** below would be **consolidated and replaced by “Services Aid”**

Districts would receive as Services Aid the sum of what they received in 2019-20 through the 11 formulas *times* the sum of the change in the Consumer Price Index over the prior calendar year plus their change in Resident Weighted Average Daily Attendance between 2017-18 and 2018-19 (sum would not be less than 1.000).

Aids to be consolidated into Services Aid:	
Transportation Aid	Charter School Transition Aid
BOCES Aid	Hardware and Technology Aid
Special Services Aid	Academic Enhancement Aid
High Tax Aid	Library Materials Aid
Textbook Aid	Supplemental Public Excess Cost Aid
Computer Software Aid	

Services Aid — Impact

Hypothetically, if the Services Aid proposal were to go in place for 2019-20 aid, the CPI factor would be 1.024 (2.4%)

Impact:

Statewide	Number	Amount
Lose	467	(108,922,751)
Gain	207	96,524,836

Long Island	Number	Amount
Lose	83	(21,286,851)
Gain	38	11,925,721

With a lower CPI factor, more districts would lose more:

- In 2016-17 (when the CPI increase was only 0.12%), 519 districts statewide would have lost \$133 million, 155 districts would have gained \$49 million
- Only 70 districts statewide would have done better in both years



Building Aid

For projects receiving local approval on or after July 1, 2019:

The minimum aid ratio would be reduced from 10% to 5%

Calculation of the incidental cost allowance would be changed


The 10% Building Aid incentive would be replaced with a wealth-adjusted calculation

The use of the selected aid ratio would be ended

Building Aid for 2019-20 is projected to increase by 9.3%,

but

The cost of Building Aid for **2018-19** is down \$165 million (5.3%) from last January's estimate.




The Property Tax Cap and STAR

The Governor proposes to **make the property tax cap permanent**, without any changes

- The Senate passed a bill on Wednesday to make the cap permanent, but appears open to changes; the Assembly majority would prefer that changes be included

On STAR:

- The Governor proposes to cap STAR property tax exemptions at zero percent while allowing the value of STAR income tax credits to grow by up to 2 percent per year
 - Current STAR beneficiaries would be permitted to switch from the exemption to the credit
 - The Governor would also reduce the income eligibility limit for the Basic STAR exemption program from \$500,000 to \$250,000 while maintaining the higher limit for the credit program
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Revenue Budget Figures- Approved Budget vs. 2019/2020 Proposed - Revenue

	2018-2019	2019-2020	DOLLAR INCREASE	PERCENT
REVENUE	PROJECTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	INCREASE/DECREASE
REAL PROPERTY TAXES	\$18,435,939.00	\$19,241,951.00	\$806,012	4.37%
SCHOOL TAX RELIEF REIMBURSEMENT(STA	\$2,030,555.00	\$1,900,000.00	-\$130,555.00	-6.43%
P.I.L.O.T.	\$49,715.00	\$53,170.29	\$3,455.29	6.95%
TUITION CHARGES	\$0.00	\$307,313.43	\$307,313.43	
BUILDING AID	\$880,515.00	\$833,237.00	-\$47,278.00	-5.37%
TRANSPORTATION	\$745,802.00	\$750,102.00	\$4,300.00	0.58%
INTEREST AND EARNINGS	\$20,000.00	\$25,000.00	\$5,000.00	25.00%
RENTAL OF REAL PROPERTY/INDIVIDUALS	\$41,000.00	\$41,000.00	\$0.00	0.00%
REFUNDS - PRIOR YEARS - BOCES	\$20,000.00	\$20,000.00	\$0.00	0.00%
REFUNDS - PRIOR YEAR	\$0.00	\$0.00	\$0.00	
GIFTS AND DONATIONS	\$0.00	\$0.00	\$0.00	
BUILDING USE	\$500.00	\$500.00	\$0.00	0.00%
MISCELLANEOUS REVENUES	\$500.00	\$500.00	\$0.00	0.00%
E RATE	\$16,000.00	\$16,000.00	\$0.00	0.00%
APPROPRIATED FUND BALANCE	\$0.00	\$0.00	\$0.00	
RESERVE FOR RETIREMENT	\$0.00	\$0.00	\$0.00	

Revenue Budget Figures- Approved Budget vs. 2019/2020 Proposed - Revenue

	2018-2019	2019-2020	DOLLAR INCREASE	PERCENT
REVENUE	PROJECTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	INCREASE/DECREASE
UNEMPLOYMENT RESERVE	\$10,000.00	\$10,000.00	\$0.00	0.00%
FOUNDATION AID	\$4,139,654.00	\$4,150,006.00	\$10,352.00	0.25%
EXCESS COST AID/ST.MEDICARE	\$442,458.00	\$315,307.00	-\$127,151.00	-28.74%
LOTTERY AID	\$0.00	\$0.00	\$0.00	
B.O.C.E.S. AID	\$265,324.00	\$314,249.00	\$48,925.00	18.44%
TUITION AID-GROUP HOME	\$489,000.00	\$466,000.00	-\$23,000.00	-4.70%
TEXTBOOK AID	\$81,554.00	\$79,996.00	-\$1,558.00	-1.91%
COMPUTER SOFTWARE/HARDWARE AID	\$9,737.00	\$9,760.00	\$23.00	0.24%
LIBRARY MATERIALS	\$0.00	\$0.00	\$0.00	
HIGH TAX AID	\$323,352.00	\$323,352.00	\$0.00	0.00%
OTHER STATE AID	\$0.00	\$0.00	\$0.00	
MEDICAID STATE SHARE	\$0.00	\$0.00	\$0.00	
TOTAL Revenue	\$28,001,605.00	\$28,858,591	\$856,986	3.06%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed - General Support

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 1010.4	CONTRACTUAL AND OTHER	\$2,058.97	\$2,600.00	\$2,600.00	\$0.00	0.00%
A 1010.45	SUPPLIES	\$226.98	\$500.00	\$500.00	\$0.00	0.00%
A 1040.16	SALARY - DISTRICT CLERK	\$9,180.00	\$12,597.00	\$9,692.30	-\$2,904.70	-23.06%
A 1040.45	SUPPLIES AND MATERIALS-CLERK	\$0.00	\$500.00	\$500.00	\$0.00	0.00%
A 1060.4	CONTRACTUAL AND OTHER	\$1,790.00	\$4,726.00	\$4,726.00	\$0.00	0.00%
A 1060.45	SUPPLIES AND MATERIALS	\$887.00	\$1,550.00	\$1,550.00	\$0.00	0.00%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed - General Support

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 1240.15	INSTRUCTIONAL SALARIES	\$117,645.00	\$120,000.00	\$122,500.00	\$2,500.00	2.08%
A 1240.16	NON-INSTRUCTIONAL SALARIES	\$161,885.00	\$180,486.00	\$147,548.48	-\$32,937.52	-18.25%
A 1240.4	CONTRACTUAL AND OTHER	\$46,128.00	\$29,238.00	\$35,000.00	\$5,762.00	19.71%
A 1240.45	SUPPLIES AND MATERIALS	\$8,528.00	\$11,000.00	\$11,000.00	\$0.00	0.00%
A 1310.15	PROFESSIONAL SALARIES	\$117,645.00	\$120,000.00	\$122,500.00	\$2,500.00	2.08%
A1320.16	CLAIMS AUDITOR -SALARY	\$6,000.00	\$6,120.00	\$6,500.00	\$380.00	6.21%
A 1320.4	CONTRACTUAL-AUDITING EXPENSE	\$74,550.00	\$111,000.00	\$111,000.00	\$0.00	0.00%
A 1325.16	SALARY - TREASURER	\$30,906.00	\$34,100.00	\$34,782.00	\$682.00	2.00%
A 1380.4	FISCAL AGENT FEE	\$5,350.00	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 1420.4	LEGAL	\$28,028.00	\$18,198.00	\$18,000.00	-\$198.00	-1.09%
A 1430.4	LEGAL - LABOR COUNSEL	\$351.00	\$20,000.00	\$20,000.00	\$0.00	0.00%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed - General Support

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 1620.16	NON-INSTRUCTIONAL SALARIES	\$383,712.00	\$421,981.00	\$433,450.37	\$11,469.37	2.72%
A 1620.2	EQUIPMENT	\$0.00				
A 1620.4	CONTRACTUAL AND OTHER	\$56,704.00	\$47,327.70	\$51,165.45	\$3,837.75	8.11%
A 1620.41	GAS	\$76,757.00	\$85,000.00	\$85,000.00	\$0.00	0.00%
A 1620.411	ELECTRIC	\$185,014.00	\$185,000.00	\$195,000.00	\$10,000.00	5.41%
A 1620.412	WATER	\$1,750.00	\$5,000.00	\$5,000.00	\$0.00	0.00%
A 1620.42	FUEL OIL	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
A 1620.43	TELEPHONE	\$1,884.00	\$8,000.00	\$5,000.00	-\$3,000.00	-37.50%
A 1620.45	SUPPLIES AND MATERIALS	\$41,182.00	\$62,454.00	\$62,454.00	\$0.00	0.00%
A 1620.46	MAINTENANCE AND REPAIR	\$44,145.00	\$61,242.00	\$66,000.00	\$4,758.00	7.77%
A 1621.4	CONTRACTUAL & OTHER	\$36,495.00	\$30,000.00	\$40,000.00	\$10,000.00	33.33%
A 1670.4	CONTRACTUAL COPIES AND MAILING	\$45,578.00	\$72,500.00	\$62,500.00	-\$10,000.00	-13.79%
A1670.45	SUPPLIES AND MATERIALS	\$10,327.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
A1680.4	CONTRACTUAL AND OTHER	\$42,741.00	\$40,000.00	\$40,000.00	\$0.00	0.00%
A1680.45	SUPPLIES AND MATERIALS	\$175.00	\$4,500.00	\$4,500.00	\$0.00	0.00%
A1680.49	BOCES SERVICES	\$131,568.00	\$79,672.20	\$131,568.00	\$51,895.80	65.14%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – General Support

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 1910.4	UNALLOCATED INSURANCE	\$94,328.00	\$120,000.00	\$120,000.00	\$0.00	0.00%
A 1981.49	BOCES ADMINISTRATIVE CHARGES	\$96,641.00	\$115,000.00	\$110,000.00	-\$5,000.00	-4.35%
	Total General Support	\$1,861,044.00	\$2,034,791.90	\$2,087,071.30	\$52,279.40	2.57%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed - Transportation

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 5540.4	CONTRACT TRANSPORTATION	\$815,280.00	\$791,550.00	\$791,550.00	\$0.00	0.00%
A 5540.41	CONTRACT TRANSPORTATION- SP. EDUCATION	\$376,017.00	\$378,881.00	\$378,881.00	\$0.00	0.00%
A 5540.42	TRANSPORTATION— FIELD TRIPS, SPORTS	\$29,010.00	\$52,945.00	\$52,945.00	\$0.00	0.00%
A 5581.491	GROUP HOME TRAN A	\$78,729.00	\$64,000.00	\$64,000.00	\$0.00	0.00%
A 5581.496	SUMMER SCHOOL SE	\$0.00	\$55,000.00	\$55,000.00	\$0.00	0.00%
	Total Transportation	\$1,299,036.00	\$1,342,376.00	\$1,342,376.00	\$0.00	0.00%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – Employee Benefits

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 9010.8	STATE RETIREMENT	\$151,517.84	\$171,071.42	\$173,000.00	\$1,928.58	1.13%
A 9020.8	TEACHERS' RETIREMENT	\$632,695.09	\$688,079.00	\$616,755.85	-\$71,323.15	-10.37%
A 9030.8	SOCIAL SECURITY	\$566,391.93	\$615,267.47	\$659,739.46	\$44,471.99	7.23%
A 9040.8	WORKERS' COMPENSATION	\$76,042.71	\$80,100.00	\$82,000.00	\$1,900.00	2.37%
A 9045.8	LIFE INSURANCE	\$4,523.36	\$7,000.00	\$12,000.00	\$5,000.00	71.43%
A 9050.8	UNEMPLOYMENT BENEFITS	\$7,314.84	\$10,000.00	\$10,000.00	\$0.00	0.00%
A 9060.8	MEDICAL INSURANCE	\$1,997,518.03	\$2,219,577.90	\$2,346,919	\$127,342	5.7%
A 9089.8	EMPLOYEE BENEFITS- OTHER	\$78,862.66	\$10,000.00	\$10,000.00	\$0.00	0.00%
	Total Employee Benefits	\$3,514,866.46	\$3,801,095.79	\$3,906,729.07	\$109,319	2.88%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – Debt Service

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 9710.6	PRINCIPAL-EXCEL BOND	\$30,000.00	\$30,000.00	\$35,000.00	\$5,000.00	16.67%
A 9710.7	INTEREST-EXCEL BOND	\$15,250.00	\$16,500.00	\$12,672.00	-\$3,828.00	-23.20%
A 9711.6	PRINCIPAL-SERIAL BONDS	\$725,000.00	\$790,000.00	\$770,000.00	-\$20,000.00	-2.53%
A 9711.7	INTEREST-SERIAL BONDS	\$591,888.00	\$570,113.00	\$547,663.00	-\$22,450.00	-3.94%
A 9760.7	INTEREST-TAX ANTICIPATION	\$86,533.00	\$100,000.00	\$102,000.00	\$2,000.00	2.00%
	Total Debt Service	\$1,448,671.00	\$1,506,613.00	\$1,467,335.00	-\$39,278.00	-2.61%

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 9901.95	TRANSFER TO CAFETERIA	\$45,000.00	\$20,000.00	\$30,000.00	\$10,000.00	50.00%
A 9950	TRANSFER TO SPECIAL AID	\$94,378.00	\$45,000.00	\$50,000.00	\$5,000.00	11.11%
	Total Inter-fund Transfers	\$139,378.00	\$65,000.00	\$80,000.00	\$15,000.00	23.08%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – Personnel/HS Tuition

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 2020.15	INSTRUCTIONAL SALARIES	\$370,750.00	\$369,061.72	\$390,871.16	\$21,809.44	5.91%
A 2110.12	TEACHERS' SALARIES K-3	\$1,404,923.25	\$1,678,687.60	\$1,705,051.97	\$26,364.37	1.57%
A 2110.121	TEACHERS' SALARIES 4-6	\$1,510,891.64	\$1,441,161.46	\$1,583,746.33	\$142,584.87	9.89%
A 2110.122	HEALTH INSURANCE BUY-BACK K-6	\$118,433.50	\$140,000.00	\$150,000.00	\$10,000.00	7.14%
A 2110.13	TEACHERS' SALARIES 7-8	\$1,078,181.52	\$1,185,846.43	\$1,163,010.54	-\$22,835.89	-1.93%
A 2110.14	SUBSTITUTE TEACHER SALARIES	\$89,425.00	\$110,000.00	\$110,000.00	\$0.00	0.00%
A 2110.16	NON-INSTRUCTIONAL SALARIES	\$118,386.53	\$133,453.00	\$143,233.69	\$9,780.69	7.33%
A 2110.4	CONTRACTUAL AND OTHER	\$91,807.67	\$200,000.00	\$200,000.00	\$0.00	0.00%
A 2210.45	CLASSROOMS SUPPLIES & MATERIALS	\$11,608.14	\$12,000.00	\$12,000.00	\$0.00	0.00%
A 2210.451	PROGRAM SUPPLIES & MATERIALS	\$29,316.61	\$35,000.00	\$35,000.00	\$0.00	0.00%
A 2110.47	TUITION	\$6,160,236.05	\$6,984,748.00	\$6,946,442.65	-\$38,305.35	-0.55%
A 2110.471	CHARTER SCHOOLS	\$35,807.00	\$114,684.00	\$90,000.00	-\$24,684.00	-21.52%
A 2110.48	TEXTBOOKS K-12	\$63,237.77	\$65,590.00	\$65,591.00	\$1.00	0.00%
A 2110.49	BOCES SERVICES	\$54,625.67	\$125,000.00	\$125,000.00	\$0.00	0.00%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – Personnel/HS Tuition

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 2250.15	INSTRUCTIONAL SALARIES	\$1,266,384.36	\$1,294,846.00	\$1,556,198.40	\$261,352.40	20.18%
A 2250.16	NON-INSTRUCTIONAL SALARIES	\$262,246.29	\$252,248.00	\$330,635.92	\$78,387.92	31.08%
A 2250.4	CONTRACTUAL AND OTHER	\$495,330.37	\$560,000.00	\$443,000.00	-\$117,000.00	-20.89%
A 2250.45	SUPPLIES AND MATERIALS	\$2,031.76	\$2,400.00	\$2,400.00	\$0.00	0.00%
A 2250.47	TUITION-HS	\$1,561,352.99	\$1,774,467.00	\$2,013,490.83	\$239,023.83	13.47%
A 2250.472	TUITION-ALL OTHER	\$394,863.00	\$360,000.00	\$442,000.00	\$82,000.00	22.78%
A 2250.49	BOCES SPECIAL EDUCATION	\$552,780.00	\$870,000.00	\$887,400.00	\$17,400.00	2.00%
A 2250.491	GROUP HOME A	\$370,327.00	\$400,000.00	\$357,000.00	-\$43,000.00	-10.75%
A22250.492	GROUP HOME A-COMPLETE REHAB	\$6,390.00	\$45,000.00	\$45,000.00	\$0.00	0.00%
A 2250.496	SUMMER SCHOOL SE	\$0.00	\$20,000.00	\$20,000.00	\$0.00	0.00%
A 2280.49	BOCES OCC. ED.	\$265,509.00	\$265,000.00	\$270,000.00	\$5,000.00	1.89%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – Personnel/HS Tuition

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 2610.15	INSTRUCTIONAL SALARY	\$109,498.92	\$105,739.47	\$112,371.60	\$6,632.13	6.27%
A 2610.16	NON-INSTRUCTIONAL SALARIES	\$23,876.19	\$23,946.00	\$23,945.91	-\$0.09	0.00%
A 2610.45	SUPPLIES AND MATERIALS-LIBRARY	\$5,123.25	\$3,806.00	\$3,806.00	\$0.00	0.00%
A 2610.451	STATE-AIDED BOOKS	\$4,559.47	\$4,675.00	\$4,675.00	\$0.00	0.00%
A 2610.49	BOCES SERVICES	\$15,300.37	\$10,915.00	\$10,915.00	\$0.00	0.00%
A 2630.22	STATE-AIDED HARDWARE	\$4,160.95	\$7,947.00	\$7,947.00	\$0.00	0.00%
A 2630.42	COMPUTER EQUIPMENT REP&REP	\$81,000.00	\$110,000.00	\$110,000.00	\$0.00	0.00%
A 2630.45	SUPPLIES AND MATERIALS	\$42,628.85	\$40,000.00	\$40,000.00	\$0.00	0.00%
A 2630.46	STATE-AIDED SOFTWARE	\$19,354.25	\$11,205.00	\$11,205.00	\$0.00	0.00%
A 2630.49	BOCES SERVICES	\$0.00	\$9,412.00	\$9,412.00	\$0.00	0.00%

Expenditure Budget Figures- Approved Budget vs. 2019/2020 Proposed – Personnel/HS Tuition

		2017-2018	2018-2019	2019-2020	DOLLAR INCREASE	% INCREASE or DECREASE
	DESCRIPTION	ACTUAL EXPENSES	ADOPTED BUDGET	PROJECTED BUDGET	18/19 TO 19/20	18/19 TO 19/20
A 2810.15	GUIDANCE COUNSELOR	\$94,012.00	\$98,329.00	\$103,227.00	\$4,898.00	4.98%
A 2810.16	NON-INSTRUCTIONAL SALARIES	\$18,311.00	\$22,597.00	\$11,633.85	-\$10,963.15	-48.52%
A 2810.45	SUPPLIES AND MATERIALS	\$133.00	\$150.00	\$150.00	\$0.00	0.00%
A 2815.16	NON-INSTRUCTIONAL SALARIES	\$109,364.00	\$102,460.00	\$105,507.35	\$3,047.35	2.97%
A 2815.4	CONTRACTUAL AND OTHER	\$23,849.60	\$31,468.00	\$31,468.00	\$0.00	0.00%
A 2815.45	SUPPLIES AND MATERIALS	\$1,880.67	\$2,000.00	\$2,000.00	\$0.00	0.00%
A 2820.15	INSTRUCTIONAL SALARIES	\$75,786.00	\$79,455.30	\$128,946.00	\$49,490.70	62.29%
A 2820.45	SUPPLIES AND MATERIALS	\$5,880.00	\$150.00	\$150.00	\$0.00	0.00%
A 2850	CLUB SALARIES	\$29,862.00	\$39,000.00	\$49,000.00	\$10,000.00	25.64%
A 2850.4	CONTRACT COSTS-TRIPS	\$0.00	\$2,500.00	\$2,500.00	\$0.00	0.00%
A 2855.15	INSTRUCTIONAL SALARIES	\$50,077.00	\$58,000.00	\$70,000.00	\$12,000.00	20.69%
	EQUIPMENT	\$0.00	\$16,000.00	\$13,000.00	-\$3,000.00	-18.75%
A 2855.4	CONTRACTUAL AND OTHER	\$21,395.00	\$19,779.00	\$22,000.00	\$2,221.00	11.23%
A 2855.45	SUPPLIES AND MATERIALS	\$16,797.00	\$13,000.00	\$13,000.00	\$0.00	0.00%
	TOTAL INSTRUCTION	\$17,084,146.64	\$19,251,726.97	\$19,973,932.20	\$722,205.23	3.75%

Budget Figures-
Actual vs. Approved Budget vs. 2019/2020 Proposed

2018-2019 Approved Budget- **\$28,001,605**

2019-2020 Proposed Budget- **\$28,858,591**

Current Proposed Tax Levy Increase – 3.3%
(allowable cap)

Estimated Property Tax Increase – 2.83%



Future Dates

- BOE Candidate Petitions due April 22nd at 5:00pm
- Public Hearing, May 8, 7:00 pm
- Meet the Candidates Night, May 8 immediately following the Public Hearing
- Last Day for Voter Registration, May 16th at 5:00 pm
- Annual Meeting for Budget and BOE Election, May 21, 1:00 pm to 9:00 pm, Elementary Cafeteria
- Regular Meeting, May 21st, 7:30 p.m., Middle School

Propositions

- Proposition I - Tax Levy Approval
- Proposition II - School Library Approval
- Proposition III - High School Designation

BOE Candidates

- Vote for Two



Program Additions

Continuation of improved facilities through special projects

Decreased reliance on short term borrowing

Seeking to improve the District's financial rating for 2019-2020

Increase psychological services support

