

Waterford-Halfmoon UFSD

Board of Education Finance Committee

March 21, 2019-Budget Planning Session



2018-2019 School Budget Action Calendar

Annual Notice Publications	April 2nd, 16th, 30th, and May 14th
BOE Approval of 19-20 Budget	April 18th
Property Tax Report Card to SED	April 29th
BOE Nominating Petitions due	April 22nd
Budget brochures mailed to public	May 2nd
Copies of budget available to public	May 7th
Public Budget Hearing	May 9th
Annual budget vote and BOE election	May 21st



BOE Finance Committee Meeting Schedule

Meeting/Event	Date
Board Workshop	Thursday, March 21st; 6:00 p.m.
Board Workshop	Thursday, April 4th; 6:00 p.m.
Board Meeting	Thursday, April 18th; 7:00 p.m.
Board of Education Approval of 19-20 Budget	Thursday, April 18th ; 7:00 p.m.



NYS Outlook

Another tough year



- \$4.4 billion deficit
- \$956 million increase in aid
- Roughly a 3.6% increase
- Formula based aid comes in at \$748 million a 2.8% increase
- 1.9% increase for most districts in Foundation Aid(1.2% for us)
- Regents requested \$2.1 billion in aid for 19-20



Shaping the 2019-2020 Budget

“Aligned with our district
goals”



- Review and updating of transportation contracts
- Purchase of Suburban/Mini van type vehicle for more cost effective transportation of students and staff
- New salt spreader for more cost effective and safer application of material
- New snow plow for one truck
- New floor scrubber for floor program
- 1 new set of soccer goals for varsity field
- Increase curriculum writing hours and PD required to support implementation of Next Generation Standard in areas of social studies, mathematics, science, English/Language Arts, and humanities
- Investing in science kits/materials to support Next Gen Science Standards
- Continue STEM initiatives
- Addition of second CISCO course offering at high school
- Support students through increased mental health services
- Potential need for additional elementary teacher
- Updating of teacher-station computers and in-house technology
- Improved access for parents with registration for sports programs with new Family ID software
- Potential addition of Data Privacy Program(NYSED and Federal mandates)

Budget Categories

2019-2020 School Budget

- General Support
- Instructional
- Transportation
- Undistributed(Benefits,Debt)



General Support

2019-20 School Budget

- Board of Education
- Superintendent's Office
- Business Office
- Personnel
- Buildings and Grounds
- Special Items(Prop. Insur, BOCES Admin)



General Support: Board of Education

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$15,867	\$15,867	\$16,322	-	-	\$16,322	\$475	2.91%
Contractual Expenses	\$27,000	\$22,600	\$27,000	\$10,000	-	\$37,000	\$10,000	27.03%
Supplies	\$500	\$300	\$500	-	-	\$500	-	-
BOCES	\$2,500	\$2,500	\$2,500	-	-	\$2,500	-	-
TOTAL	\$45,857	\$41,257	\$46,332	\$10,000	-	\$56,332	\$10,475	18.6%



General Support: Superintendent's Office

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$221,268	\$218,707	\$225,436	-	-	\$225,436	\$4,168	1.85%
Contractual Expenses	\$5,500	\$6,500	\$8,000	-	-	\$8,000	\$2,500	31.25%
Supplies	\$1,200	\$1,200	\$1,200	-	-	\$1,200	-	-
TOTAL	\$227,968	\$226,407	\$234,636	-	-	\$234,636	\$6,668	2.84%



General Support: Business Office

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$164,672	\$158,977	\$170,669	-	-	\$170,669	\$5,987	3.51%
Contractual Expenses	\$52,500	\$46,950	\$52,500	-	-	\$52,500	-	-
Supplies	\$6,500	\$3,500	\$6,500	-	-	\$6,500	-	-
BOCES	\$36,950	\$36,085	\$38,950	-	-	\$38,950	\$2,000	5.13%
TOTAL	\$260,622	\$245,512	\$268,609	-	-	\$268,609	\$7,987	2.97%



General Support: Personnel/Legal

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Contractual Expenses	\$31,150	\$25,000	\$31,150	-	-	\$31,150	-	-
BOCES	\$26,576	\$7,190	\$28,200	-	\$8,000	\$20,200	\$(6,376)	(31.56%)
TOTAL	\$57,726	\$32,190	\$59,350	-	\$8,000	\$51,350	\$(6,376)	(12.42%)



General Support: Buildings and Grounds

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$432,950	\$404,821	\$416,000	-	-	\$416,000	\$(16,950)	(4.07%)
Equipment	\$60,000	\$114,750	\$62,000	-	\$16,000	\$46,000	\$(14,000)	(30.43%)
Contractual Expenses	\$512,639	\$390,838	\$563,399	-	\$92,000	\$471,399	\$(41,240)	(8.75%)
Supplies	\$76,550	\$60,631	\$78,250	-	-	\$78,250	\$1,700	2.17%
BOCES	\$192,590	\$144,842	\$178,000	-	-	\$178,000	\$(14,590)	(8.2%)
TOTAL	\$1,274,729	\$1,115,882	\$1,297,649	-	\$108,000	\$1,189,649	\$(85,080)	(7.15%)

General Support:

Property Insurance, BOCES Administrative

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Contractual Expenses	\$72,500	\$61,274	\$64,500	-	-	\$64,500	\$(8,000)	(12.4%)
BOCES	\$138,020	\$132,419	\$141,000	-	-	\$141,000	\$2,980	2.11%
TOTAL	\$210,520	\$193,693	\$205,500	-	-	\$205,500	\$(5,020)	(2.44%)



Instructional

2019-2020 School Budget



- Administration and Curr. Dev.
 - Instruction
 - Special Education/Occ. Ed.
 - Adult Education
 - Instructional Media
 - Pupil Services
 - Interscholastic
Athletics/Advisors
-

Instructional:

Administration and Curriculum Development

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$619,017	\$586,500	\$619,017	-	\$23,497	\$595,520	\$(23,497)	(3.95%)
Contractual Expenses	\$23,763	\$21,921	\$23,800	-	-	\$23,800	\$37	0.16%
Supplies	\$3,597	\$2,206	\$3,594	-	-	\$3,594	\$(3)	(0.08%)
BOCES	\$53,880	\$50,272	\$53,500	-	-	\$53,500	\$(380)	(0.71%)
TOTAL	\$700,257	\$660,899	\$699,911	-	\$23,497	\$676,414	\$(23,843)	(3.52%)



Instructional: Instruction

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$4,837,456	\$4,554,505	\$5,065,000	\$60,000	\$20,000	\$5,105,000	\$267,544	5.24%
Equipment	\$7,200	\$7,000	-	-	-	-	\$(7,200)	N/A
Contractual Expenses	\$35,155	\$14,439	\$37,155	-	\$10,000	\$27,155	\$(8,000)	(29.46%)
Supplies	\$93,850	\$84,125	\$94,950	\$36,000	\$11,000	\$119,950	\$26,100	21.76%
Tuition	\$131,700	\$51,221	\$92,000	-	\$25,000	\$67,000	\$(64,700)	(43.15%)
Textbooks	\$82,870	\$68,679	\$82,870	-	-	\$82,870	-	-
BOCES	\$59,000	\$49,571	\$59,000	-	-	\$59,000	-	-

Instructional:

Special and Occupational Education

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$1,295,983	\$1,303,750	\$1,389,000	-	-	\$1,389,000	\$93,018	6.70%
Contractual Expenses	\$79,000	\$90,000	\$95,000	-	-	\$95,000	\$16,000	16.84%
Supplies	\$13,050	\$11,035	\$13,050	-	-	\$13,050	-	-
Tuition	\$340,000	\$310,000	\$340,000	-	\$20,000	\$320,000	\$(20,000)	(6.25%)
BOCES	\$1,769,950	\$1,646,561	\$1,775,000	-	-	\$1,775,000	\$5,050	0.28%
TOTAL	\$3,497,983	\$3,361,345	\$3,612,050	-	\$20,000	\$3,592,050	\$94,068	2.62%

Instructional: Adult Education

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	-	-	-	-	-	-	-	-
Contractual Expenses	-	-	-	-	-	-	-	-
BOCES	\$15,000	-	\$15,000	-	-	\$15,000	-	-
TOTAL	-	-	-	-	-	-	-	-



Instructional:

Library, Computer Assisted Instruction

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$227,944	\$208,108	\$229,000	-	-	\$229,000	\$1,056	0.46%
Equipment	\$131,980	\$119,480	\$129,488	-	\$60,000	\$69,488	\$(62,092)	(47.06%)
Supplies	\$6,200	\$6,423	\$9,500	-	-	\$9,500	\$3,300	34.74%
Library Books	\$9,575	\$8,714	\$9,981	-	-	\$9,981	\$406	4.07%
Software	\$11,576	\$10,051	\$11,351	-	-	\$11,351	\$(225)	(1.98%)
BOCES	\$146,135	\$133,808	\$147,000	\$20,000	\$5,000	\$162,000	\$15,865	9.79%
TOTAL	\$533,010	\$486,584	\$536,320	\$20,000	\$65,000	\$491,320	\$(41,690)	(8.49%)

Instructional

Attendance, Guidance, Health Services, Psychology, Social Work

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$614,587	\$538,384	\$607,000	-	-	\$607,000	\$(7,587)	(1.25%)
Contractual Expenses	\$38,100	\$37,005	\$38,100	\$35,000	-	\$73,100	\$35,000	47.88%
Supplies	\$4,966	\$2,067	\$5,100	-	-	\$5,100	\$134	2.63%
TOTAL	\$657,653	\$577,456	\$650,200	\$35,000	-	\$685,200	\$27,547	4.02%



Instructional

Athletics, Advisors

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$141,000	\$121,130	\$141,000	-	\$5,000	\$136,000	-(5,000)	(3.68%)
Equipment	\$14,000	\$18,241	\$14,000	-	\$4,000	\$10,000	-(4,000)	(40.00%)
Contractual Expenses	\$59,000	\$55,304	\$59,000	-	-	\$59,000	-	-
Supplies	\$17,500	\$17,500	\$17,500	-	-	\$17,500	-	-
TOTAL	\$231,500	\$212,175	\$231,500	-	\$9,000	\$222,500	\$(9,000)	(4.04%)



Transportation

2019-2020 School Budget

- In-district transportation
- Contract transportation



Transportation:

In-District

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$210,886	\$179,349	\$212,697	-	\$5,000	\$207,697	\$(3,189)	(1.54%)
Equipment	-	-	\$0	\$60,000	-	\$60,000	\$60,000	-
Contractual Expenses	\$109,450	\$109,000	\$130,450	-	\$25,000	\$105,450	\$(4,000)	(3.79%)
Supplies	\$30,000	\$18,000	\$30,000	-	\$5,000	\$25,000	\$(5,000)	(20.00%)
BOCES	\$2,901	\$2,900	\$3,000	-	-	\$3,000	\$99	3.30%
TOTAL	\$353,237	\$309,249	\$376,147	\$60,000	\$35,000	\$401,147	\$47,910	11.94%

Transportation: Contracted

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Contractual Expenses	\$1,048,400	\$1,002,900	\$1,048,400	\$35,000	-	\$1,083,400	\$35,000	3.23%
BOCES	-	-	-	-	-	-	-	-
TOTAL	\$1,048,400	\$1,002,900	\$1,048,400	\$35,000	-	\$1,083,400	\$35,000	3.23%



Undistributed

2019-2020 School Budget

- Employee Benefits
- Debt Service
- Transfers



Undistributed:

Employee Benefits, Debt Service, Transfers

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions	Net Cuts	Proposed Budget 2019-2020	Change \$	Change %
Benefits	\$4,517,263	\$4,120,403	\$4,147,500	-	-	\$4,147,500	\$(339,763)	(8.92%)
Debt Service	\$1,990,011	\$1,930,512	\$2,334,910	-	\$50,000	\$2,284,910	\$294,899	12.91%
Total Transfers	\$230,000	\$230,000	\$230,000	-	\$100,000	\$130,000	\$(100,000)	(43.48%)
TOTAL	\$6,737,274	\$6,280,915	\$6,712,410	-	\$150,000	\$6,562,410	\$(174,864)	(2.66%)



4 Part Budget Overview...(*Proposed numbers are estimates at this time)

Description	Original Budget 2018-2019	Estimate 2018-2019	Original Budget 2019-2020	Proposed Additions*	Net Cuts	Proposed Budget* 2019-2020	Change \$	Change %
General Support	\$2,077,421	\$1,854,940	\$2,112,077	\$10,000	\$116,000	\$2,006,077	\$(71,345)	(3.56%)
Instructional	\$10,882,634	\$10,127,988	\$11,175,956	\$151,000	\$183,497	\$11,143,459	\$260,825	2.41%
Transportation	\$1,401,637	\$1,312,149	\$1,424,547	\$95,000	\$35,000	\$1,484,547	\$82,910	5.58%
Undistributed	\$6,737,274	\$6,280,915	\$6,712,410	-	\$150,000	\$6,562,410	\$(174,864)	(2.66%)
TOTALS	\$21,098,966	\$19,576,002	\$21,424,990	\$256,000	\$484,497	\$21,196,493	\$97,526	0.46%

Budget to Budget increase for 2019-2020 as of March 7, 2019*

Year	Increase	%	Budget
2019-2020	\$97,526*	*0.46%	\$21,196,493*



* Denotes estimates at this time

Fund Balance Considerations



Budget Year	Appropriated Fund Balance	Unallocated Fund Balance
19-20	\$1,436,733*	\$847,860*
18-19	\$1,525,858	\$843,959
17-18	\$1,515,275	\$838,892
16-17	\$1,865,493	\$837,719
15-16	\$2,459,815	\$610,243

*Estimates at this time

Expenses > Revenues = 2019-2020 Budget Gap*

Expenses		Revenues	
General Support	\$2,006,077	Local Revenues	\$411,000
Instruction	\$11,143,459	Federal Aid	\$150,000
Transportation	\$1,484,547	Tax Levy-Current Max	\$11,336,368
Undistributed	\$6,562,410	Fund Balance	\$1,436,733
		NYS Aid	\$7,843,569
Total	\$21,196,493	Total	\$21,177,670
	Shortage		\$18,823

* Denotes that these numbers are an estimate at this time (March 21, 2019)



Reducing the budget gap...

Expenses > Revenues = 2019-2020 Budget Gap*

Expenses		Revenues	
General Support	\$2,030,077	Local Revenues	\$411,000
Instruction	\$11,294,459	Federal Aid	\$150,000
Transportation	\$1,514,547	Tax Levy-Current Max	\$11,336,368
Undistributed	\$6,612,410	Fund Balance	\$1,158,522
		NYS Aid	\$7,843,569
Total	\$21,451,493	Total	\$20,899,459
		Shortage	\$552,034

* Denotes that these numbers are an estimate at this time (March 1, 2019)

...budget analysis that results in making more reductions in our expenses...

...review of all revenues and the addition of additional revenues from BOCES and NYS within the last month...

Expenses > Revenues = 2019-2020 Budget Gap*

Expenses		Revenues	
General Support	\$2,006,077	Local Revenues	\$411,000
Instruction	\$11,143,459	Federal Aid	\$150,000
Transportation	\$1,514,547	Tax Levy-Current Max	\$11,336,368
Undistributed		Fund Balance	\$1,436,733
		NYS Aid	\$7,843,569
Total	\$21,196,493	Total	\$21,117,670
		Shortage	\$18,823

* Denotes that these numbers are an estimate at this time (March 21, 2019)



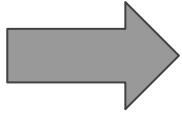
Balancing The Budget Gap



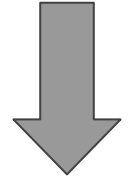
Potential choices to balance the 19-20 gap as of March 21st:

- Freeze spending
 - Analyze all expenses
 - Go above tax cap
 - Reduce programming
 - Utilize any additional monies in state aid from legislative budget negotiations
-

Tax Levy Calculation for Current Year



Prior Year Tax Levy		\$11,062,855
Tax Base Growth	X	1.0041
	Sub total 	\$11,108,213
Prior Year Pilot	+	\$117,000
Prior Year Exemptions	-	\$574,599
Adjusted Prior Year Levy	=	\$10,650,614
Allowable Growth Factor(less)	X	1.0200
	Sub total 	\$10,863,626(-1.80%)
Pilots for coming year	-	\$113,000
Available Carry Over	+	
Tax Limit Before Exemptions		\$10,750,626(-2.82%)
Coming Year Exemptions	+	\$585,742
Maximum Allowable Levy	=	\$11,336,368(2.47%)



Tax Levy Cap:

2.47%



Impact of decreasing the tax cap:

Tax Cap %:	Tax levy collected:	Budget gap impact:
2.47%	\$11,336,368	\$18,823
2.02%	\$11,286,368 (-\$50,000)	\$68,823
1.79%	\$11,261,368 (-\$75,000)	\$93,823



Closing the budget gap...

- Legislative impact on Governor's Proposal
- Results of spending freeze
- Continued analysis of our budget for savings
- Final list of prioritized items



2019-2020 Budget Approval

Thursday, April 18, 2019 at 7:00pm

