

Waterford-Halfmoon UFSD

Board of Education Finance Committee

April 4, 2019

2019-2020 School Budget



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



NYS Budget

“It’s official...”



- \$961 million increase in school aid
- \$618 million Foundation Aid increase
- \$342 in Expense-Based Aid
- Tax Cap is now permanent
- Allowance for districts to create a TRS Reserve Fund
- BOCES District Superintendent salary cap increased



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 snow plow for one truck
 - 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
 - Improved access for parents with registration for sports programs with new Family ID software
 - Potential addition of Data Privacy Program(NYSED and Federal mandates)
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Shaping the 2019-2020 Budget

“Small Capital Projects continue...”



*I*n an effort of continuous improvement for the facilities of the Waterford-Halfmoon campus, the District continues to support the annual implementation of New York State’s allowance for a \$100,000 Small Capital Project. We will continue with our efforts to improve the safety of our staff and students by utilizing the Small Capital Project monies to finance improvements that will update the classroom and office doors and door hardware. These improvements add to the intruder resistance capabilities in our building. This \$100,000 cost is included in our budget and is NYS aidable upon completion of the project.

Budget Categories

2019-2020 School Budget

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



General Support

2019-2020 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	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$15,867	\$16,322	\$475	2.91%
Contractual Expenses	\$27,000	\$37,000	\$10,000	27.03%
Supplies	\$500	\$500	-	0.00%
BOCES	\$2,500	\$2,500		
TOTAL	\$45,857	\$56,332	\$10,475	18.6%



General Support: Superintendent's Office

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



General Support: Business Office

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$164,672	\$170,669	\$5,987	3.51%
Contractual Expenses	\$52,500	\$52,500	-	-
Supplies	\$6,500	\$6,500	-	-
BOCES	\$36,950	\$38,950	\$2,000	5.13%
TOTAL	\$260,622	\$268,609	\$7,987	2.97%



General Support: Personnel/Legal

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Contractual Expenses	\$31,150	\$31,150	-	-
BOCES	\$26,576	\$20,200	\$(6,376)	(31.56%)
TOTAL	\$57,726	\$51,350	\$(6,376)	(12.42%)



General Support: Buildings and Grounds

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$432,950	\$416,000	\$(16,950)	(4.07%)
Equipment	\$60,000	\$46,000	\$(14,000)	(30.43%)
Contractual Expenses	\$512,639	\$471,399	\$(41,240)	(8.75%)
Supplies	\$76,550	\$78,250	\$1,700	2.17%
BOCES	\$192,590	\$178,000	\$(14,590)	(8.2%)
TOTAL	\$1,274,729	\$1,189,649	\$(85,080)	(7.15%)



General Support:

Property Insurance, BOCES Administrative

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Contractual Expenses	\$72,500	\$64,500	\$(8,000)	(12.4%)
BOCES	\$138,020	\$141,000	\$2,980	2.11%
TOTAL	\$210,520	\$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	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$619,017	\$595,520	\$(23,497)	(3.95%)
Contractual Expenses	\$23,763	\$23,800	\$37	0.16%
Supplies	\$3,597	\$3,594	\$(3)	(0.08%)
BOCES	\$53,880	\$53,500	\$(380)	(0.71%)
TOTAL	\$700,257	\$676,414	\$(23,843)	(3.52%)



Instructional: Instruction

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$4,837,456	\$5,105,000	\$267,544	5.24%
Equipment	\$7,200	-	\$(7,200)	N/A
Contractual Expenses	\$35,155	\$27,155	\$(8,000)	(29.46%)
Supplies	\$93,850	\$112,950	\$19,100	16.91%
Tuition	\$131,700	\$67,000	\$(64,700)	(43.15%)
Textbooks	\$82,870	\$82,870	-	-
BOCES	\$59,000	\$59,000	-	-
TOTAL	\$5,247,231	\$5,453,975	\$206,744	3.79%



Instructional:

Special and Occupational Education

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$1,295,983	\$1,389,000	\$93,018	6.70%
Contractual Expenses	\$79,000	\$95,000	\$16,000	16.84%
Supplies	\$13,050	\$13,050	-	-
Tuition	\$340,000	\$320,000	\$(20,000)	(6.25%)
BOCES	\$1,769,950	\$1,775,000	\$5,050	0.28%
TOTAL	\$3,497,983	\$3,592,050	\$94,068	2.62%



Instructional: Adult Education

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	-	-	-	-
Contractual Expenses	-	-	-	-
BOCES	\$15,000	\$15,000	-	0.00%
TOTAL	-	-	-	0.00%



Instructional:

Library, Computer Assisted Instruction

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$227,944	\$229,000	\$1,056	0.46%
Equipment	\$131,980	\$69,488	\$(62,092)	(47.06%)
Supplies	\$6,200	\$9,500	\$3,300	34.74%
Library Books	\$9,575	\$9,981	\$406	4.07%
Software	\$11,576	\$11,351	\$(225)	(1.98%)
BOCES	\$146,135	\$162,000	\$15,865	9.79%
TOTAL	\$533,010	\$491,320	\$(41,690)	(8.49%)



Instructional

Attendance, Guidance, Health Services, Psychology, Social Work

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$614,587	\$607,000	\$(7,587)	(1.25%)
Contractual Expenses	\$38,100	\$73,100	\$35,000	47.88%
Supplies	\$4,966	\$5,100	\$134	2.63%
TOTAL	\$657,653	\$685,200	\$27,547	4.02%



Instructional

Athletics, Advisors

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$141,000	\$136,000	-(\$5,000)	(3.68%)
Equipment	\$14,000	\$10,000	-(\$4,000)	(40.00%)
Contractual Expenses	\$59,000	\$66,000	\$7,000	10.61%
Supplies	\$17,500	\$17,500	-	-
TOTAL	\$231,500	\$229,500	-(\$2,000)	(0.87)%



Transportation

2019-2020 School Budget

- In-district transportation
- Contract transportation



Transportation:

In-District

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Personnel	\$210,886	\$207,697	\$(3,189)	(1.54%)
Equipment	-	\$60,000	\$60,000	-
Contractual Expenses	\$109,450	\$105,450	\$(4,000)	(3.79%)
Supplies	\$30,000	\$25,000	\$(5,000)	(20.00%)
BOCES	\$2,901	\$3,000	\$99	3.3%
TOTAL	\$353,237	\$401,147	\$47,910	11.94%



Transportation: Contracted

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
Contractual Expenses	\$1,048,400	\$1,083,400	\$35,000	3.23%
BOCES	-	-	-	-
TOTAL	\$1,048,400	\$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	Proposed Budget 2019-2020	Change \$	Change %
Benefits	\$4,517,263	\$4,147,500	\$(339,763)	(8.92%)
Debt Service	\$1,990,011	\$2,284,910	\$294,899	12.91%
Total Transfers	\$230,000	\$130,000	\$(100,000)	(43.48%)
TOTAL	\$6,737,274	\$6,562,410	\$(174,864)	(2.66%)



2019-2020 Expenses Overview...

Description	Original Budget 2018-2019	Proposed Budget 2019-2020	Change \$	Change %
General Support	\$2,077,421	\$2,006,077	\$(71,345)	(3.56%)
Instructional	\$10,882,634	\$11,143,459	\$260,825	2.34%
Transportation	\$1,401,637	\$1,484,547	\$82,910	5.58%
Undistributed	\$6,737,274	\$6,562,410	\$(174,864)	(2.66%)
TOTALS	\$21,098,966	\$21,196,493	\$97,526	0.46%



2019-2020 Revenues Overview...

Revenue Item	2018-2019	2019-2020	Change
State Aid	\$ 6,342,904	\$ 6,337,915	\$ (4,989)
Building Aid	\$1,500,665	\$ 1,564,476	\$ 63,811
Federal Grants	\$ 150,000	\$ 150,000	\$
Misc. Revenue	\$ 309,684	\$ 298,000	\$(11,684)
Interfund Transfer	\$ 90,000	\$	\$(90,000)
Fund Balance	\$1,525,858	\$1,471,733	\$ (54,125)
PILOT	\$ 117,000	\$ 113,000	\$(4,000)
Proj. Tax Revenue	\$11,062,855	\$11,261,368	\$ 198,513
Total Revenue	\$21,098,966	\$21,196,493	\$ 97,526



Fund Balance Considerations



Budget Year	Appropriated Fund Balance	Unallocated Fund Balance
19-20	\$1,471,733*	\$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

Fiscal Responsibility



NYS's allowable Tax Cap for
Waterford-Halfmoon UFSD is:

2.47%

The Waterford-Halfmoon District
will go out to voters with a:

1.79% Tax Cap



Estimated Tax Rates

Town	Actual tax rate 2018-2019	Proposed tax rate: 2019-2020	Change	Percent Change
Waterford	\$16.74	\$17.04	\$0.30	1.79%
Halfmoon	\$29.25	\$29.77	\$0.52	1.79%



Estimated Tax on Property...

Town	Full Value	Taxable Value	Estimated 2019-20 Tax Bill	Estimated Tax Bill with STAR	Estimated Tax Bill with Senior STAR
Waterford	\$100,000	\$100,000	\$1,704	\$1,193	\$ 566
	\$ 80,000	\$ 80,000	\$1,193	\$ 852	\$ 225
Halfmoon	\$100,000	\$ 57,750	\$1,704	\$1,193	\$ 566
	\$ 80,000	\$ 46,200	\$1,193	\$ 852	\$ 225



Budget to Budget Comparison

Year	Budget	Increase	% Increase
2019-2020	\$21,196,493	\$97,526*	0.46%
2018-2019	\$21,098,966	\$126,660	0.60%
2017-2018	\$20,972,306	\$41,804	0.20%
2016-2017	\$20,930,502	\$466,720	2.24%



STAR Program

2019-2020 School Budget



- Basic STAR available to all homeowners; decreases full assessed value by \$30,000; estimated savings on \$100,000 property = \$511
- Enhanced STAR available to property owners 65 and older whose annual income does not exceed statewide standard; estimated savings on \$100,000 property = \$1,139
- Not automatic; applications available at office of assessor, Town of Waterford

BOE Elections

2019-2020 School Budget



- Two 3-year terms are up for election
 - Community members' names will appear on ballot
 - Nominating petitions are currently available
 - Nominating petitions due: April 22, 2019
 - 3-year terms of office:
July 1, 2019 – June 30, 2022
-

Absentee Ballots

2019-2020 School Budget



- Available in the school in the office of the district clerk any day that the school is open
 - Completed ballots must be received by the District Clerk not later than 5pm on Tuesday May 21, 2019.
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Polling Hours

2019-2020 School Budget



- In accordance with state law, voting day for the 2019-2020 Waterford-Halfmoon UFSD budget, proposition, and election of 2 members to the board of education, will be held on Tuesday, May 21, 2019.
 - The polling place for the Waterford-Halfmoon UFSD is the auditorium lobby of the Waterford-Halfmoon school.
 - The polling hours are from 12:00 noon until 8:00PM.
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Voter Registration

2019-2020 School Budget



- Residents may also register to vote through the Saratoga County Board of Elections.
 - Residents who are eligible to vote in the general election are registered to vote in the school election.
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Eligibility to Vote

2019-2020 School Budget



The following are the requirements that must be met for a person who wishes to vote on the annual school district budget, proposition, and board of education election of the Waterford-Halfmoon UFSD:

- The person must be 18 years of age or older
 - The person must be a citizen of the US
 - The person must be a resident of the Waterford-Halfmoon UFSD, and must have established residency in the District at least 30 days prior to the date of the vote
 - The person must be registered to vote by the Waterford-Halfmoon UFSD or Saratoga County Board of Elections
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Contingency

2019-2020 School Budget



In the event of budget defeat, the Board of Education would have several options:

- Present the original budget for a second vote on the 3rd Tuesday in June*
- Present a revised budget for a second vote on the 3rd Tuesday in June*
- Adopt a contingency budget immediately without a second vote

*A second defeat of the budget proposition would result in automatic contingency budget.

Contingency

2019-2020 School Budget



- The contingency budget for 2019-20 would be \$20,811,783
- The net decrease would be \$384,710
- The net estimated tax impact would be 0% (0% change from 2018-19)
- Funding decrease would mean consideration of elimination of various budget items (athletics, kindergarten, library, elective courses)

Important Dates

- ❖ **Thursday, April 18th: Board of Education approves 2019-2020 School Budget**
- ❖ **Thursday, May 9th: Public Hearing for 2019-2020 School Budget; 7:00 p.m.**
- ❖ **Tuesday, May 21st: School Budget Vote: Noon-8:00 p.m. Auditorium Lobby**

