

**2019-2020**

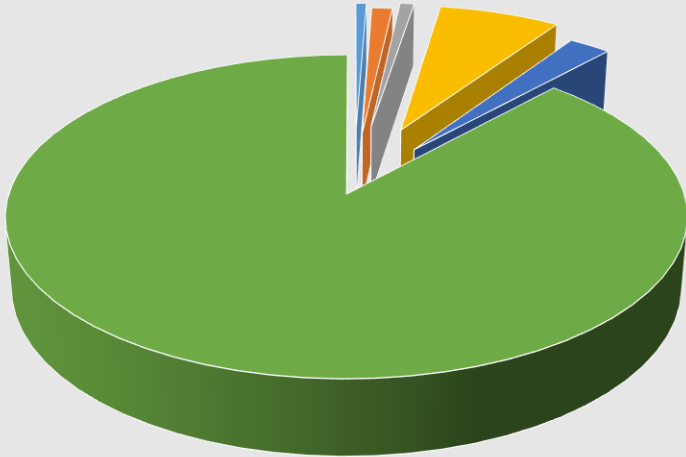
# **Budget Workshop**

## **Budget Overview**

**BOE/Central Administration, Insurance, Central Printing, BOCES Adm. Charges, Transportation, Technology and Debt Service**

**Board of Education Meeting  
January 16, 2019**

# January Presentation approximately 13% of Total Budget



- BOE/Administration
- Special Items
- Technology
- Transportation
- Debt Service
- Remaining Catagories

# Glossary

- **Budget**-Total expenditures for the district.
- **Revenue**-Money received to support the districts program. (ie State Aid)
- **Appropriated Fund Balance**-Amount used as a revenue source to balance the budget.
- **Available Fund Balance**-Amount available at year end.
- **Tax Cap**-Limits growth in property tax levy to 2% or rate of inflation.
- **Mandates**-The State requires the district to implement programs, purchase equipment, etc mostly without support.
- **Tax levy**-Amount that is raised by taxpayers to support the budget this amount is limited by the “property tax cap”.
- **Tax rate**-The rate is determined by dividing the districts tax levy by the districts assessment.

# BOE/Central Administration

- ▶ The administrative budget provides the necessary funding to operate many of the legal and mandated requirements of the school district (i.e. auditing, annual vote, public notices, taxpayer notifications, etc.)
- ▶ The proposed budget provides the funding required to run the “business” operation of the school, specifically the offices of the superintendent and business official as well as the varied departments in the business office.

# BOE/ Central Administration

Category	Actual 17/18	Budgeted 18/19	Anticipated Expenditures 18/19	Proposed 19/20
Board of Education	10,351	12,000	11,200	12,000
District Clerk	218	1,000	800	1,000
District Meetings	10,127	21,000	19,800	21,000
Chief School Administrator	4,300	7,100	6,500	7,100
Business Administrator	10,053	13,000	12,500	13,000
Auditing	121,952	75,700	75,000	75,700
Treasurer	358	2,500	2,000	2,500
Purchasing	9,571	11,200	10,700	11,200
Fiscal Agent Fee	9,600	11,500	10,900	11,500
Legal	110,819	150,000	150,000	150,000
Personnel	9,367	14,000	13,500	14,000
Public Inform and Services	38,672	46,000	45,000	46,000
<b>Total</b>	<b>335,388</b>	<b>365,000</b>	<b>352,050</b>	<b>365,000</b>
<b>Increase/(Decrease)</b>				<b>0</b>

# Central Printing, Insurance and BOCES Administrative Charges

- ▶ The central printing budget provides the funding for the leasing of copiers for the entire district.
- ▶ The insurance budget is for the insurance coverage for the district. Including liability, umbrella, auto, student accident, error and omissions (estimated increase of 5%).
- ▶ The BOCES Administrative budget is for the our district share of the administration and facilities charges for BOCES.

# Special Items

## Central Printing, Insurance, and Boces Administration

Category	Actual 17/18	Budgeted 18/19	Anticipated Expenditures 18/19	Proposed 19/20
Central Printing	\$ 74,332	\$ 90,000	\$ 80,000	\$ 90,000
Insurance	325,578	355,000	335,000	358,000
BOCES Admin	254,520	260,000	259,220	265,000
<b>Total</b>	<b>654,430</b>	<b>705,000</b>	<b>674,220</b>	<b>713,000</b>
<b>Increase/(Decrease)</b>				<b>8,000</b>

# Technology

Category	Actual 17/18	Budgeted 18/19	Anticipated Expenditures 18/19	Proposed 19/20
Equipment	70,944	70,725	70,725	233,200
Contractual	83,602	87,680	87,500	97,430
Material/Supplies	26,752	11,580	11,500	11,580
*Software	37,806	47,090	47,000	50,110
*BOCES	87,991	91,240	91,000	94,410
<b>Total</b>	<b>307,095</b>	<b>308,315</b>	<b>307,725</b>	<b>486,730</b>
<b>Increase/(Decrease)</b>				<b>178,415</b>

**Equipment**-New 32 count iPad carts; 4 in HS, 4 in MS, New 35 count HS iMac Music Theory/Art Lab, 6 Tablet podium devices for classroom pilot, maintenance parts and replacement items-LCD monitors, projectors & projector lamps, printers, network switches, hard drives, Smart boards and parts, notebook/laptops and parts, etc.

**Contractual**-communication charges, server maintenance, LAN/WAN support, Erate filing consultant, maintenance contracts, etc.

**BOCES**- Microsoft software subscription, voter registration, finance manager, school messenger, negotiations, data support for upgrade of FM



# Transportation

- Estimated May CPI increase of 2%
- In 2018/19 the CPI was 2.2% increase.

# Transportation

Category	Actual 17/18	Budgeted 18/19	Anticipated Expenditures 18/19	Proposed 19/20
Dist Trans Services	86	2,000	1,600	2,000
<b>Contractual Transportation Services</b>				
Regular Trans	1,417,005	1,437,150	1,448,179	1,477,150
Field/Athletic Trans	155,743	153,000	170,000	173,400
Occ Ed Trans	91,786	93,840	93,806	95,685
Out of Dist-Spec Ed	1,184,491	1,316,125	1,327,579	1,354,135
Non Public Trans	826,086	842,610	797,355	813,305
In Dist Special Needs	127,312	127,860	130,113	132,715
Non Public Late	22,745	26,010	25,550	26,065
Contingency	0	100,000	0	100,000
<b>Total Contractual</b>	<b>3,825,168</b>	<b>4,096,595</b>	<b>3,992,582</b>	<b>4,172,455</b>
<b>BOCES</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>
<b>Grand Total- Transp</b>	<b>\$3,825,252</b>	<b>\$4,123,595</b>	<b>\$3,994,182</b>	<b>\$4,199,455</b>
<b>Increase/(Decrease)</b>				<b>75,860</b>

# Debt Service, TAN's and Installment Purchase Debt

- All district bond payments are included
- Tax Anticipation Notes (TAN's) are estimated at 4%
- Financial condition of district reflects lower rates for borrowing

# Debt Service, TAN's, Installment Purchase Debt and EPC

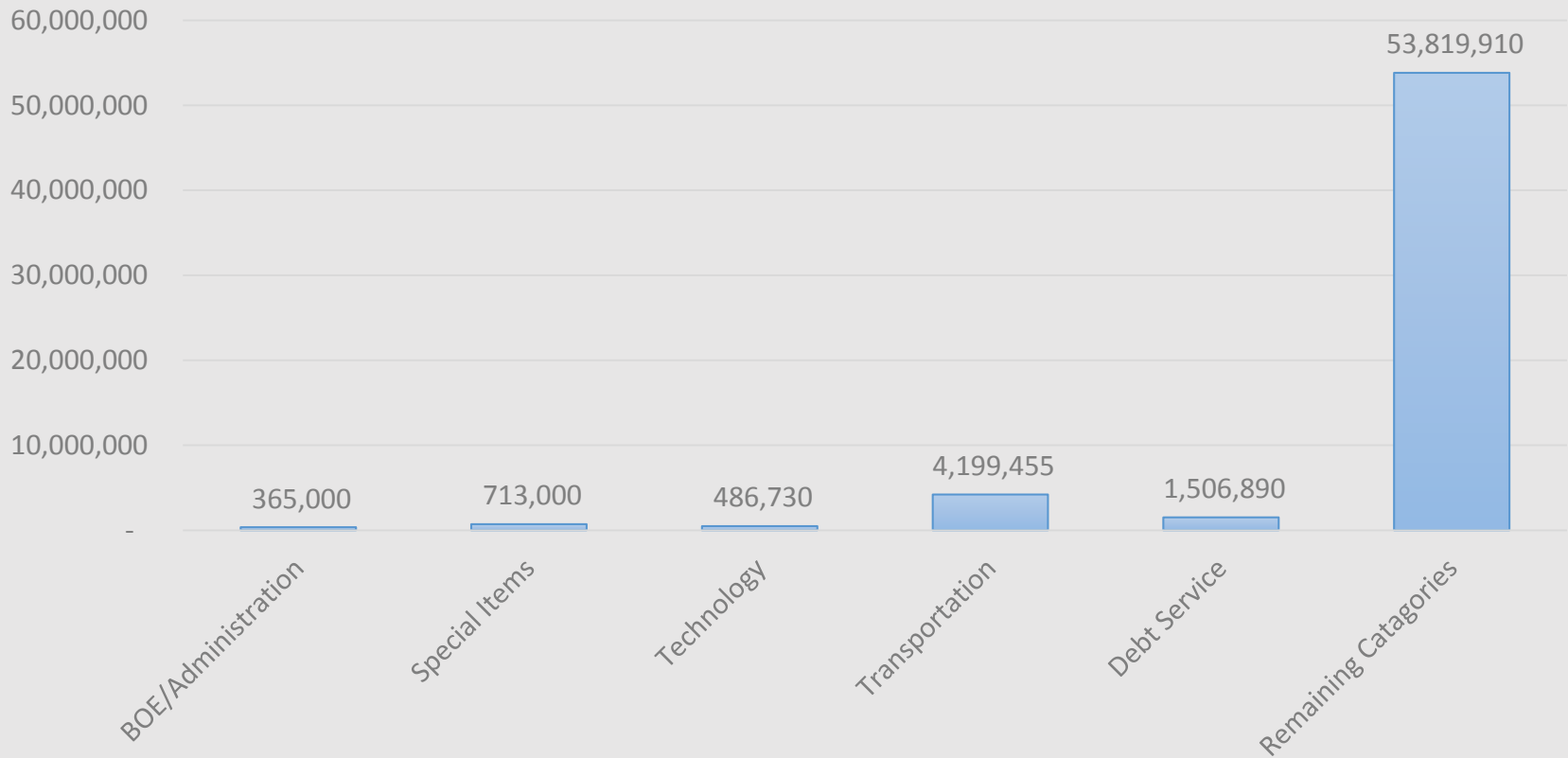
Category	Actual 17/18	Budgeted 18/19	Anticipated Expenditures 18/19	Proposed 19/20
Debt Service-Prin.	\$ 1,625,000	\$ 1,630,000	\$ 1,630,000	\$ 665,000
Debt Service-Interest	344,909	257,955	257,955	171,020
TAN-Interest	152,625	200,000	193,083	340,000
Installment Debt	33,537	34,840	33,540	33,545
Energy Performance Contract	307,321	307,225	307,322	307,325
<b>Total</b>	<b>2,463,392</b>	<b>2,430,020</b>	<b>2,421,900</b>	<b>1,506,890</b>
<b>Increase/(Decrease)</b>				<b>(923,130)</b>

# Summary

These areas generally account for 13% of the budget

Area	Actual 17/18	Budgeted 18/19	Anticipated Expenditures 18/19	Proposed 19/20
Administrative	335,388	365,000	352,050	365,000
Special Items (Central Printing, Insurance, BOCES Admin Chgs)	654,430	705,000	674,220	713,000
Technology	307,095	308,315	307,725	486,730
Transportation	3,825,252	4,123,595	3,994,182	4,199,455
Debt Service	2,463,392	2,430,020	2,421,900	1,506,890
Total	\$7,585,557	\$7,931,930	\$7,750,077	\$7,271,075
\$ Decrease				(660,855)

# January Presentation approximately 13% of Total Budget



# INCREASES/DECREASES SO FAR....

- **ESTIMATED INCREASES/DECREASES IN EXPENDITURES**

- JANUARY PROPOSED CHANGES (660,855)

# February 13<sup>th</sup> meeting

- Pupil Personnel Services, Building Principals, Instructional and Adult Ed/Drivers Ed.