



SUPERINTENDENT'S PROPOSED BUDGET

2019-2020



BLIND BROOK-RYE UFSD

February 11, 2019



Tonight's Presentation

Budget Context

- Board Policy
 - The Budget Process
 - Recent Spending & Tax Levy History
 - 2019-2020 Tax Levy Cap
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Budget Drivers

- Goals
 - Assumptions
 - Enrollment
 - Staffing
-

2019-2020 Superintendent's Proposed Budget



Budget Context

2019-2020

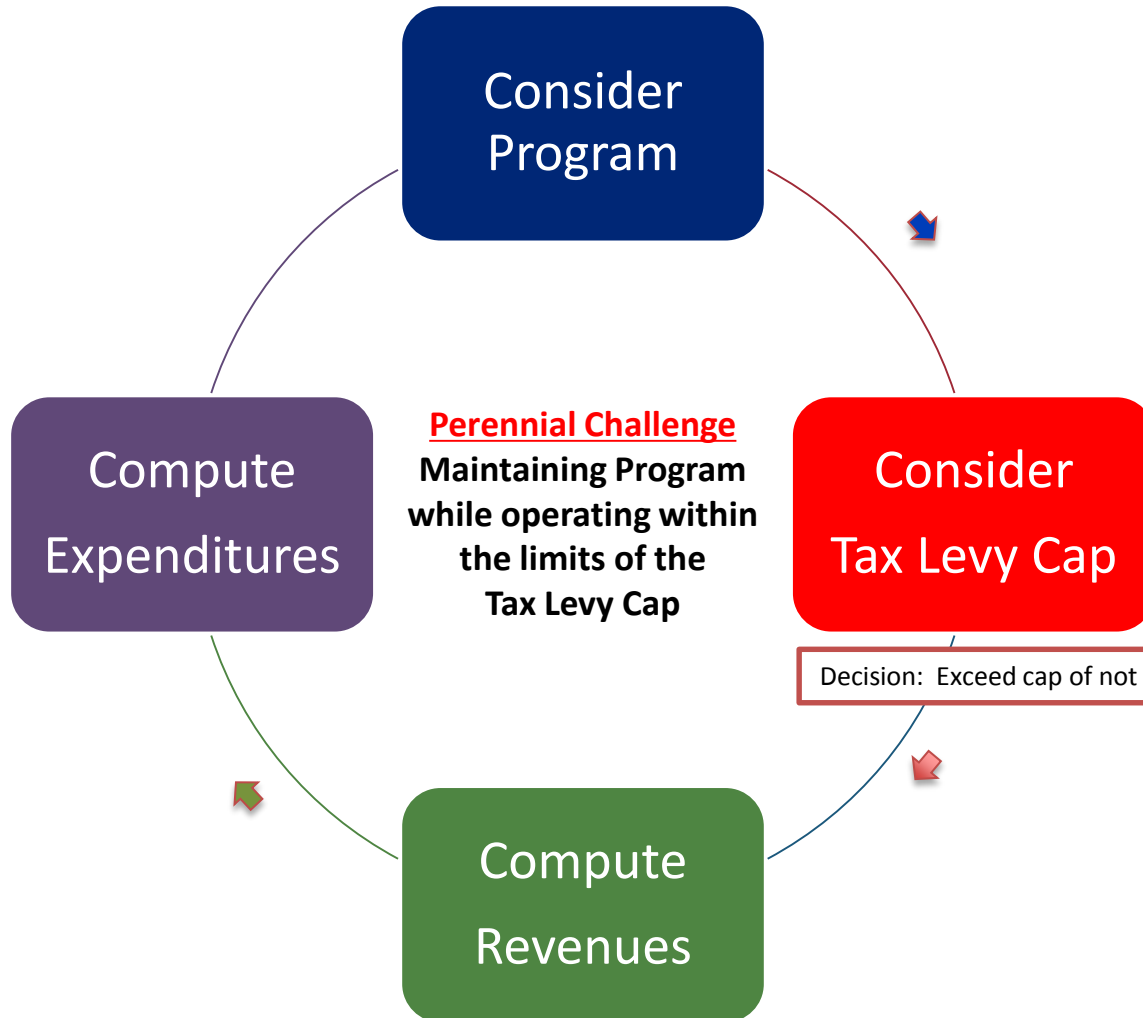


Blind Brook School Board Budget Policy

BUDGET PLANNING AND DEVELOPMENT

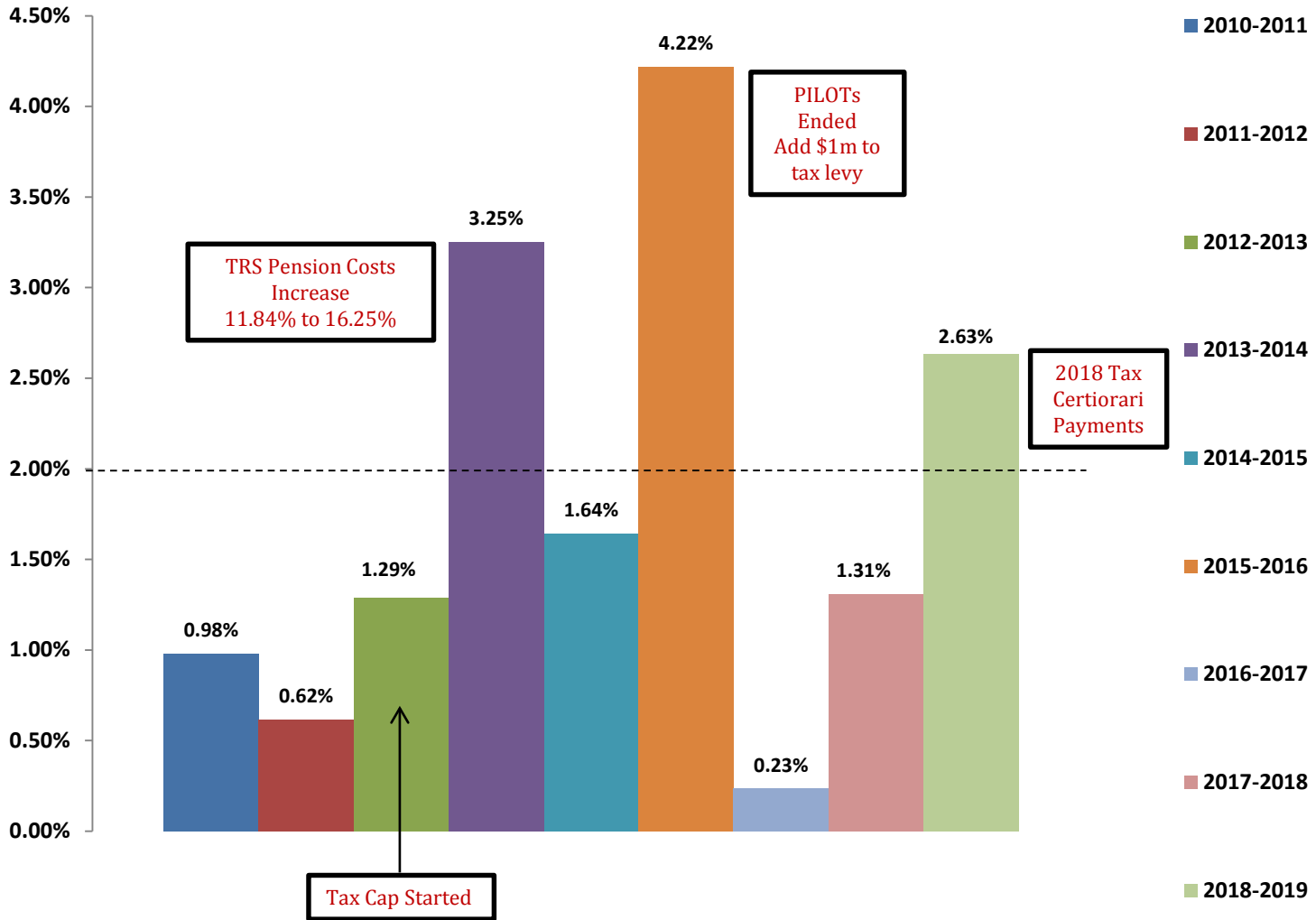
“Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System...”

School District Budgeting Process





Tax Levy increases over the past 9 years



The 2% tax cap is not really a 2% tax cap

Point of fact, again this year the Tax Levy Cap calculation permits an increase in school taxes greater than 2% a year.



The *Current* 2019-2020 Tax Cap Reality

CPI Factor at 1.02 and Tax Base Growth Factor of 1.0096

The Blind Brook School District is allowed a maximum allowable tax levy limit of **2.95609%** in 2019-2020.



2019-2020 Tax Levy Cap Calculation

Prior year tax levy (in 2018-2019)	\$38,872,545
Tax base growth factor (from NYSDTF Website)	x <u>1.0096</u>
	39,245,721
Prior year PILOTs (actual)	+ <u>0</u>
	39,245,721
Prior year exemptions (2018-19 debt service less building/trans aid only)	- 1,536,016
Adjusted Prior Year Levy	= \$37,709,705
Allowable Growth Factor (lesser of CPI or 2%)	x <u>1.0200</u>
	38,463,900
PILOTs for coming year (N/A)	- <u>0</u>
	= \$38,463,900
Available Carryover (None Permitted)	+ <u>0</u>
Tax Levy Limit	= \$38,463,900
New year exemptions (2019-2020 debt service less building aid and trans aid)	+ 1,557,751
Maximum Allowable Tax Levy (in 2019-2020)	\$40,021,651



Net 2019-2020 Tax Levy Cap Increase

Maximum Allowable Tax Levy	\$40,021,651
Prior year tax levy <small>(in 2018-2019)</small>	\$38,872,545
Net Increase to Stay at Cap	\$1,149,106 <i>a 2.956% increase</i>



Budget Drivers

2019-2020



2019-2020 Proposed Budget

Goals

1. Maintain core instructional programs and activities consistent with School Board Policy 5110; and
2. Propose a budget that results in a tax levy at or below the cap.



Budgeting Assumptions

1. Stay at or below the 2019-2020 tax levy cap increase of \$1,149,106.
2. District enrollment projected to drop by 1.6% in 2019-2020.
3. Inclusive of collectively-bargained salary obligations to personnel.
4. Reductions in costs for TRS/ERS pensions and health insurance.
5. Significant increase for technology equipment procurement.
6. Increasing costs for special educational student services.
7. Use of \$1,423,369 million from reserves to reduce tax burden.



Enrollment

GRADES	2018-2019 ACTUAL ENROLLMENT	2019-2020 PROJECTED ENROLLMENT	INCREASE or DECREASE # STUDENTS
K-5	622	624	+2
6-8	341	316	-25
9-12	474	474	-
TOTAL	1,437	1,414	-23



Current/**Projected** Class Sizes

GRADE	2018-2019 ENROLLMENT	2018-2019 SECTIONS	2018-2019 AVG CLASS SIZE	2019-2020 ENROLLMENT	2019-2020 SECTIONS	2019-2020 AVG CLASS SIZE
K	100	5	20	98	5	19-20
1	81	4	20-21	107	5	21-22
2	109	5	21-22	79	4	19-20
3	115	5	23	110	5	22
4	116	5	23-24	114	5	22-23
5	101	5	20-21	116	5	23-24
6	114	5	22-23	101	5	20-21
7	101	5	20-21	112	5	22-23
8	126	6	21	103	5	20-21
9	100	5	20	127	6	21-22
10	125	6	20-21	99	5	19-20
11	126	6	21	124	6	20-21
12	123	6	20-21	124	6	20-21



Total District Staffing

Staffing	Actual 2018-2019 <small>As of 1/7/19</small>	Proposed 2019-2020
Instructional	146	147
Non-Instructional	55	54
Administrative	12	13
Supervisory/ Confidential	3	3
Part-time	57	57
Total Employees	273	274



Superintendent's Proposed Budget

2019-2020



Superintendent's Budget Proposal

The Superintendent's 2019-2020 Budget presented tonight is *not* the final budget that goes to resident voters in May.

Changes to this budget *may* occur as new information from Albany and community discussions may permit.

There will be two months of presentations and discussion before the Board of Education adopts a final budget for voter consideration.



Superintendent's Proposed Budget

Proposed Expenditures

\$46,289,618

% Expenditure Increase

2.43%

Proposed Tax Levy

\$40,021,651

% Tax Levy Increase

2.956%



Composition of Proposed 2019-2020 Budget

Revenues

Real Property Taxes	86.5%
State Aid	6.9%
Use of Fund Balance	3.1%
Other (Non property tax revenues)	3.5%

Expenditures

Salaries	54.8%
Benefits	21.8%
Debt Service	6.0%
Supplies, materials, equipment, contractual services, BOCES	17.4%



2019-2020 Spending Highlights

1. Core instructional programs maintained.
2. Significant increases in special education costs – increase in number of teacher aides and cost of BOCES out-of-district tuitions.
3. Urgent need to purchase new computers that are able to run Windows 10 and wiring/cabling installations related to construction projects.
4. Addition of a school social worker position (at BMPRSS).
5. Addition of a School Business Official position.



2019-2020 Revenue Highlights

1. Tax levy increase at the maximum allowable limit.
2. Using \$1.423 million from unassigned fund balance reserve.
3. Increase in interest earnings on District investments.
4. Slight increase in nonresident tuitions paid to the District.
5. Slight increase in NY State Education Aid.



Budget Discussion Summation

In sum, the 2019-2020 Superintendent's Budget:

- ✓ Maintains the District's core educational programs.
- ✓ Results in a projected tax levy increase that IS AT the tax cap limit .
- ✓ This budget would need approval by a simple majority of resident voters in May.

Next Steps...

- Further budget discussions
- Monitor 2018-2019 operating budget
- Identify revenue opportunities
 - Additional State Aid with final NYS Budget
 - Additional nonresident student tuition
 - Other cost saving considerations



Upcoming Budget Discussion Dates

March 9, 2019	Saturday Public Budget Discussion
March 18, 2019	Public Budget Discussion
April 8, 2019	Public Budget Discussion
April 15, 2019	Board Adoption of 2019-2020 Budget
April 22, 2019	BOE Candidate Petitions due by 4:00 PM
April 23, 2019	BOCES 2019-2020 Budget & Board Member Vote
May 13, 2019	Public Budget Hearing
May 21, 2019	2019-2020 Budget Vote & Board Member Election

Board & Community Discussion

