



SUPERINTENDENT'S PROPOSED BUDGET

2020-2021



BLIND BROOK-RYE UFSD

February 13, 2020



Tonight's Presentation

Budget Context

- Board Policy
 - The Budget Process
 - Recent Spending & Tax Levy History
 - 2020-2021 Tax Levy Cap
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Budget Drivers

- Goals
 - Assumptions
 - Enrollment
 - Staffing
-

2020-2021 Superintendent's Proposed Budget



Budget Context

2020-2021

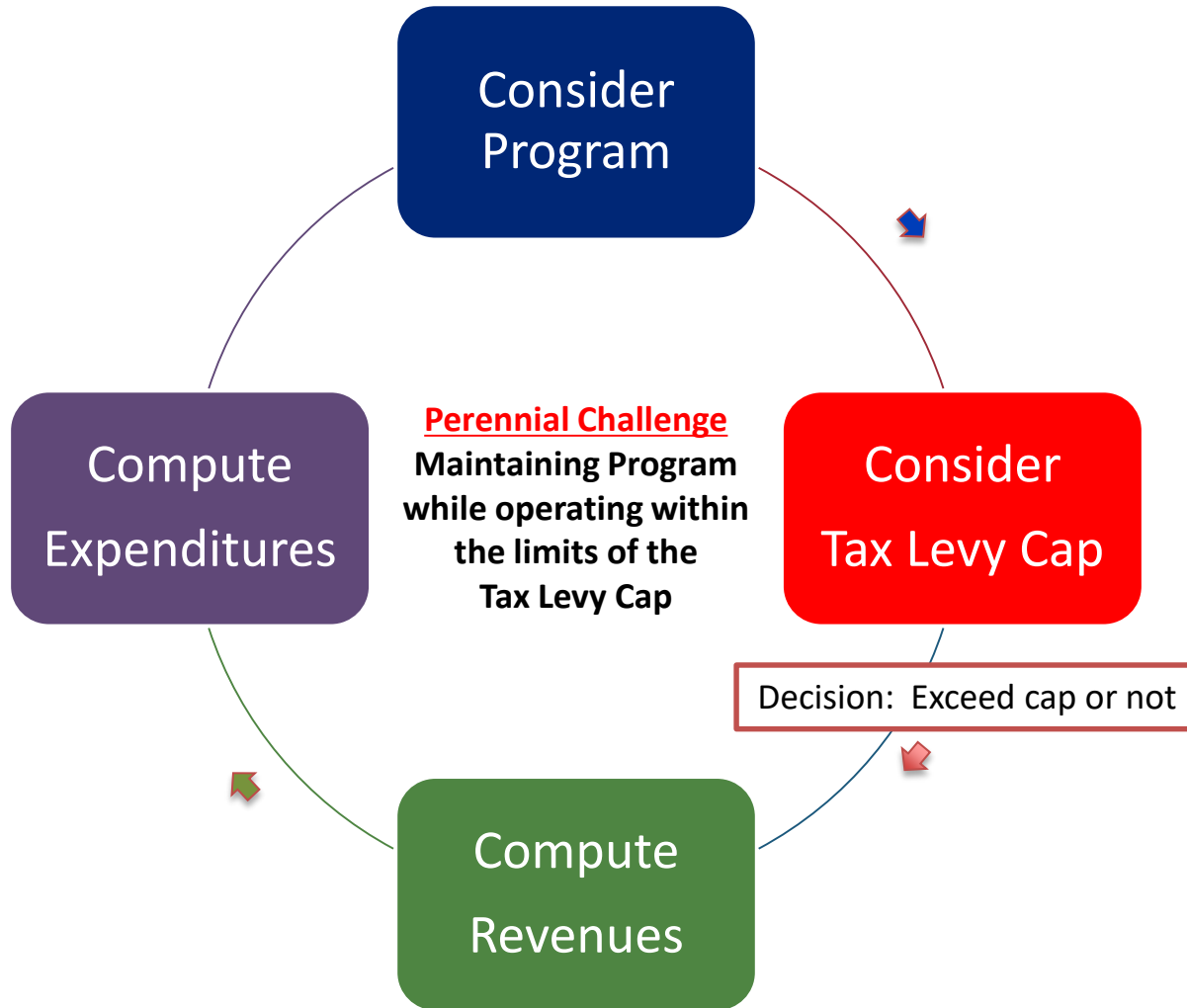


Blind Brook School Board Budget Policy

BUDGET PLANNING AND DEVELOPMENT

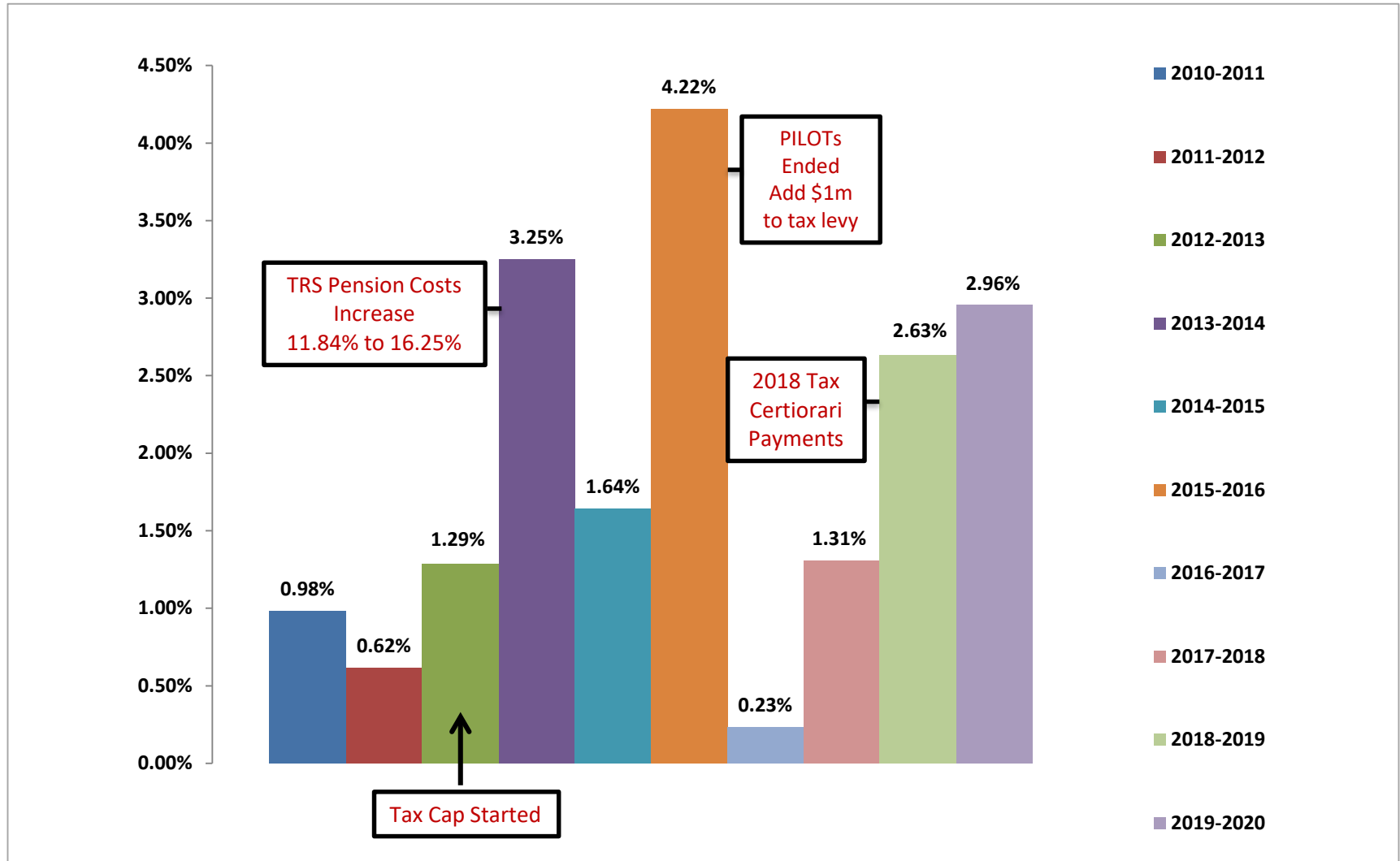
“Budget planning and development for the District will be an integral part of program planning so that the annual operating budget may effectively express and implement programs and activities of the School System...”

School District Budgeting Process





Tax Levy increases over the past 10 years



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

Point of fact, again this year the Tax Levy Cap calculation will permit an increase in school taxes *significantly greater* than 2%.



The *Current* 2019-2020 Tax Cap Reality

**CPI Factor at 1.0181
and
Tax Base Growth Factor of 1.0171**

The Blind Brook School District is allowed a preliminary maximum allowable tax levy limit of **10.08%** in 2020-2021.



Net 2020-2021 Tax Levy Cap Increase

Preliminary Tax Levy Cap

Maximum Allowable Tax Levy	\$44,056,705
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Prior year tax levy <small>(in 2019-2020)</small>	\$40,021,651
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Net Increase to Stay at Cap	\$4,035,054 <i>a 10.08% increase</i>
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Preliminary 2020-2021 Tax Levy Cap Calculation

Prior year tax levy <small>(in 2019-2020)</small>	\$40,021,651
Tax base growth factor <small>(from NYSDTF Website)</small>	x <u>1.0171</u>
	40,706,021
Prior year PILOTs <small>(actual)</small>	+ <u>0</u>
	40,706,021
Prior year exemptions <small>(2019-20 debt service less building/trans aid only)</small>	- 1,557,751
Adjusted Prior Year Levy	= \$39,148,270
Allowable Growth Factor <small>(lesser of CPI or 2%, 1.81% for 2020-2021)</small>	x <u>1.0181</u>
	39,856,854
PILOTs for coming year <small>(N/A)</small>	- <u>0</u>
	= \$39,856,854
Available Carryover <small>(None Permitted)</small>	+ <u>0</u>
Tax Levy Limit	= \$39,856,854
New year Capital Tax Levy Exclusion <small>(2020-21 debt service - building aid and trans aid - debt service transfer)</small>	+ <u>4,199,851</u>
Maximum Allowable Tax Levy <small>(in 2020-2021)</small>	\$44,056,705



Capital Tax Levy Exclusion

An increase of
\$2,901,559 from
last year

2020-21 Debt Service (Capital) **\$5,288,693**

2020-21 Building Aid less \$888,842

2020-21 BOCES Capital Aid plus Pending

2020-21 Transfer from Debt Service less \$200,000

2020-21 Capital Tax Levy Exclusion = \$4,199,851



Budget Drivers

2020-2021

2020-2021 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 2020-2021 tax levy cap increase.
2. District enrollment projected to drop by 1.1% in 2020-2021.
3. Significant budget-to-budget increase in debt service payments.
4. Add new positions – Assistant Superintendent of Curriculum, Instruction and Assessment and STEAM Facilitator.
5. Significant increase for technology/security equipment procurement based on construction needs.
6. Increasing costs for special educational student services.
7. Use of \$1,850,000 million from reserves to reduce tax burden.



Enrollment

GRADES	2019-2020 ACTUAL ENROLLMENT	2020-2021 PROJECTED ENROLLMENT	INCREASE or DECREASE # STUDENTS
K-5	606	597	-9
6-8	304	324	+20
9-12	466	440	-26
Ungraded	7	7	-
TOTAL	1,383	1,368	-15



Current/**Projected** Class Sizes

GRADE	2019-2020 ENROLLMENT	2019-2020 SECTIONS	2019-2020 AVG CLASS SIZE	2020-2021 ENROLLMENT	2020-2021 SECTIONS	2020-2021 AVG CLASS SIZE
K	89	4	22-23	98	5	19-20
1	102	5	20-21	92	5	19-20
2	81	4	20-21	103	5	20-21
3	111	5	22-23	82	4	20-21
4	109	5	22-23	108	5	21-22
5	114	5	22-23	114	5	22-23
6	99	5	19-20	116	5	23-24
7	108	5	21-22	98	5	19-20
8	97	5	19-20	110	5	22
9	120	6	20	100	5	20
10	98	5	19-20	119	6	19-20
11	124	6	20-21	98	5	19-20
12	124	6	20-21	123	6	20-21



Total District Staffing

Staffing	Actual 2019-2020 <small>As of 1/31/20</small>	Proposed 2020-2021
Instructional	145	147
Non-Instructional	56	56
Administrative	12	13
Supervisory/ Confidential	3	3
Part-time	58	58
Total Employees	274	276



Superintendent's Proposed Budget

2020-2021



Superintendent's Budget Proposal

The Superintendent's 2020-2021 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

\$50,995,999

% Expenditure Increase

10.17%

Proposed Tax Levy

\$43,972,235

\$84,470 less than preliminary allowable tax levy limit

% Tax Levy Increase

9.87%



Composition of Proposed 2020-2021 Budget

Revenues

Real Property Taxes	86.2%
State Aid	6.8%
Use of Fund Balance	3.6%
Other (Non property tax revenues)	3.4%

Expenditures

Salaries	51.3%
Benefits	20.4%
Debt Service	11.0%
Supplies, materials, equipment, contractual services, BOCES	17.3%



2020-2021 Spending Highlights

Core instructional programs maintained with tax levy staying under the cap.

The following budget areas comprise 86% of the spending increase:

1. Total of all Debt Service payments increasing by \$2,851,010.
2. New Assistant Superintendent of Curriculum, Instruction and Assessment and STEAM Facilitator salary and benefits increase budget by \$429,810
3. Budget serving students with disabilities increasing by \$489,566.
4. Employee benefits increasing by \$279,142.
5. Technology budget increasing by \$247,621.



2020-2021 Revenue Highlights

1. Tax levy increase under the allowable tax levy limit - overall it is increasing by \$3,950,584, or \$84,470 below the preliminary limit.
2. Using \$1,850,000 from unassigned fund balance reserve.
3. NY State Education Aid increasing by \$273,721.
4. Increase in County sales tax revenue of \$155,000.



2020-2021 Separate Bus Proposition

The District must replace three of its aging school vehicles – four large school buses and one school van. The estimated costs are \$112,679 per school bus and \$49,800 for the van.

It is proposed then that the \$500,528 procurement be in the form of a lease purchase over 5 years thus requiring an estimated **\$107,738** for principal and interest payments annually over the next five years.

It is recommended that the authorization for this lease purchase be in the form of a second, separate proposition on the May 19th ballot.



Budget Discussion Summation

In sum, the 2020-2021 Superintendent's Budget:

- ✓ Maintains the District's core educational programs.
- ✓ Results in a projected tax levy increase that is currently \$84,470 below the tax levy cap limit.
- ✓ This budget would need approval by a simple majority of resident voters in May.

Next Steps...

- Further budget discussions
- Monitor 2019-2020 operating budget
- Identify revenue opportunities
 - Additional State Aid with final NYS Budget
 - Additional nonresident student tuition
 - Other cost saving considerations



Upcoming 2020-2021 Budget Discussion Dates

March 17, 2020	Public Budget Discussion
March 21, 2020	Saturday Public Budget Discussion
April 14, 2020	Public Budget Discussion
April 20, 2020	BOE Candidate Petitions due by 5:00 PM
April 21, 2020	Board Adoption of 2020-2021 Budget BOCES 2020-2021 Budget & Board Member Vote
May 12, 2020	Public Budget Hearing
May 19, 2020	2020-2021 Budget Vote & Board Member Election

Board & Community Discussion

