

New Lebanon CSD 2019-20 Budget

1st Presentation

January 16, 2019

Goals Set by the Board of Education

- **Stay within the tax cap**
- **Maintain Quality Programs and Facilities**
- **Meet Mandated Requirements**

Executive Budget Proposal

- **Overall** increase \$956 million (3.6%)
- Bus Cameras – No aid / Fines from motorists
- Equity Plans – Among school district buildings
- Basic STAR – Threshold \$500,000 to \$250,000

Unanswered Questions and Potential Implications

- Contract Negotiations?
- Are state education aid increases sustainable over the long term?
- Stable Population with increased needs
- Health Insurance/ Pharmacy costs

Draft 1: 2019-20 Budget

Budget Summary

	2018-19	2019-20	Difference	% Change
Budget	\$12,519,094	\$12,319,644	-\$199,450	-1.59%
Revenue	\$4,096,505	\$3,690,430	-\$371,341	-9.14%
Levy Amount	\$8,422,589	\$8,629,214	\$171,891	2.03%

Tax Levy Limit Calculation

	2019-20
Prior Year Tax Levy	\$8,422,589
Tax Base Growth Factor	x 1.009
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	\$8,498,392
Prior Year PILOT	+ \$0
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	\$8,498,392
Prior Year Exemptions (Capital Expenditures)	- \$409,071
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Adjusted Prior Year Levy	\$8,089,321
Allowable Growth Factor (lesser of CPI or 2%)	x 1.0200
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	\$8,251,108
PILOTS for Coming Year	+ \$0
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	\$8,251,108
Tax Levy Limit	\$8,251,108
Coming School Year Exemptions:	
Capital Exclusion for 2019-20	\$459,754
	+
Maximum Allowable Levy	\$8,710,862
	3.42%

Draft One Assumptions

- Unsure of SPED placements / Technology Needs
- Final BOCES Costs have not been distributed
- Executive Budget is a reasonable assumption of State Aid Revenue
- **Contract Negotiations**

General Support

- BOCES OPEB redistribution over 5 Years
 - **Now in fifth with extension to sixth year**

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
General Support	\$794,228	\$816,251	\$22,023	2.77%

BOCES OPEB Redistribution

Year	School Year	OPEB Accrual Payback	Projected BOCES Administrative Costs	Total Amount Paid
1	2015-16	\$98,287	\$65,366	\$65,366
2	2016-17	\$94,356	\$67,327	\$132,693
3	2017-18	\$78,630	\$66,667	\$199,360
4	2018-19	\$62,904	\$66,991	\$266,351
5	2019-20	\$58,972	\$68,000 (est)	
6	2020-21		\$59,000 (est)	
				Still Owed
Total		\$393,149	\$393,149	\$126,798

Operations and Maintenance

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Operations	\$534,350	\$566,709	\$32,359	6.06%
Maintenance	\$379,864	\$390,206	\$10,342	2.72%

Instructional Budget

- **Increase 1.0 Elem Teacher**
- **Retire 1.0 HS Teacher**

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Instructional	\$4,219,945	\$4,291,718	\$71,774	1.70%

Outside Placements

	Private	Public	BOCES	Total
2013-14	4	0	3	7
2014-15	4	0	4	8
2015-16	4	2	3	9
2016-17	4	2	3	9
2018-19	2	1	3	6
2019-20	0	1	3	4

Special Education

Continue with Part Time CSE Chair
Additional Outside Placements?

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Special Education	\$972,184	\$976,392	\$4,208	0.43%

Co-Curricular and Athletics

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Co-Curricular and Athletics	\$169,200	\$187,900	\$18,700	11.05%

Information Technology

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Information Technology	\$212,176	\$200,557	(-11,619)	-5.48%

Transportation

- Stay with Bus Replacement Schedule
 - Purchase Van
 - Purchase 66 Passenger Bus

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Transportation	\$885,258	\$836,380	(-48,878)	-5.48%

Undistributed Expenses

- ERS- Rate decreasing from 14.9 - 14.6%
- TRS- Rate decreasing from 10.6% - 9.5%
- Worker's Comp
- Social Security
- Unemployment
- Insurance
- **Bond Payments**
- Interfund Transfers

Undistributed Expenses

	2018-19 Budget	2019-20 Proposed Budget	Change	Percentage Change
Undistributed Expenses	\$4,443,889	\$4,053,531	-\$390,359	-8.78%

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Revenues

ACCT	DESCRIPTION	2018-19 Budget	2019-20 Proposed Budget	Difference	Percent Change
A 1090	Int. & Penalties On Real Prop. Taxes	\$10,000	\$10,000	\$0	0.00%
A 1311	TUITION	\$16,000	\$8,000	-\$4,000	-50.00%
A 1315	Continuing Education Tuition	\$18,000	\$18,000	\$0	0.00%
A 1489	Other Charges For Services	\$70,000	\$70,000	\$0	0.00%
A 2395	Tuition - Out Of State	\$28,000	\$50,000	\$22,000	78.60%
A 2401	Interest And Earnings	\$23,000	\$36,000	\$13,000	56.50%
A 2666	Sale Of Transportation Equipment	\$2,000	\$2,000	\$0	0.00%
A 2703	Refund Of Prior Years Expense	\$90,000	\$90,000	\$0	0.00%
A 2770	Other Unclassified Revenues	\$200,000	\$240,000	\$40,000	20.00%
A 2770..1	E-RATE	\$50,000	\$50,000	\$0	0.00%
	Total Revenue	\$507,000	\$574,00	\$67,000	13.21%

State Aid	2018-19	2019-20	Difference
Foundation Aid	\$2,326,712	\$2,332,528	\$5,816
BOCES Aid	\$166,874	\$190,156	\$23,282
High Cost Excess Aid	\$0	\$2,065	\$2,065
Private Excess Cost Aid	\$82,543	\$40,784	-\$41,759
Instructional Material Aids	\$37,784	\$36,244	-\$1,540
Transportation Aid	\$181,092	\$210,820	\$29,728
High Tax Aid	\$143,187	\$143,187	\$0
Supplemental Excess Cost Aid	\$3,825	\$3,825	\$0
Building Aid	\$612,754	\$156,821	-\$455,933
Total State Aid	\$3,589,505	\$3,116,430	-\$438,341

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Questions

