

# New Lebanon CSD 2018-19 Budget

**1<sup>st</sup> Presentation**

**January 24, 2018**

# Executive Budget Summary

	2107-18	2018-19
Increase in School Formula Aids	\$761	\$655
Empire State After School Programs	\$35	\$10
Early College High Schools	\$5	\$9
Expand Pre-K for 3 and 4 Year Olds	\$5	\$15
Other Education Initiatives	\$5	\$16
Fiscal Stabilization Fund	\$150	64
In Millions	\$961	\$769

# Unanswered Questions and Potential Implications

- NYS Budget shortfalls?
- Are state education aid increases sustainable over the long term?
- Stable Population with increased needs
- Federal Changes?
- Insurance Increases

# Draft 1: 2018-19 Budget

# Budget Summary

	2017-18	2018-19	Difference	% Change
Budget	\$12,409,824	\$12,479,813	\$69,989	0.56%
Revenue	\$3,987,235	\$4,053,880	\$66,645	1.67%
Levy Amount	\$8,422,589	\$8,425,933	\$3,344	0.04%

# Goals Set by the Board of Education

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

# Tax Levy Limit Calculation

	2018-19
Prior Year Tax Levy	\$8,422,589
Tax Base Growth Factor	x 1.0063
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	\$8,577,041
Prior Year PILOT	+ \$0
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	\$8,577,041
Prior Year Exemptions (Capital Expenditures)	- \$466,817
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Adjusted Prior Year Levy	\$8,110,224
Allowable Growth Factor ( lesser of CPI or 2%)	x 1.0200
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	\$8,272,428
PILOTS for Coming Year	+ \$0
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	\$8,272,428
Tax Levy Limit	\$8,272,428
Coming School Year Exemptions:	
Capital Exclusion for 2017-18	+ \$409,071
Maximum Allowable Levy	\$8,681,499
	3.07%

# 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



# General Support

- BOCES OPEB redistribution over 5 Years

	2017-18 Budget	2018-19 Proposed Budget	Change	Percentage Change
General Support	\$738,775	\$770,112	\$31,337	4.24%

# 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		\$69,000 (est)	
				Still Owed
Total		\$393,149	\$393,149	\$126,798

# Operations and Maintenance

	2017-18 Budget	2018-19 Proposed Budget	Change	Percentage Change
Operations	\$561,482	\$535,350	(\$26,132)	-4.65%
Maintenance	\$361,466	\$379,864	\$18,398	5.09%

# Instructional Budget

- No Staffing Changes

	2017-18 Budget	2018-19 Proposed Budget	Change	Percentage Change
Instructional	\$4,202,633	\$4,279,946	\$77,313	1.84%

# Outside Placements

	Private	Public	BOCES	Total
2012-13	3	1	3	7
2013-14	4	0	3	7
2014-15	4	0	4	8
2015-16	4	2	3	9
2016-17	4	2	3	9
<b>2018-19 BUDGET</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>8</b>

# Special Education

- Continue with Part Time CSE Chair
- Additional Outside Placements?

	2017-18 Budget	2018-19 BOCES Proposed Budget	Change	Percentage Change
Special Education	\$1,005,878	\$971,936	(\$33,942)	-3.37%

# Co-Curricular and Athletics

	<b>2017-18 Budget</b>	<b>2018-19 Proposed Budget</b>	<b>Change</b>	<b>Percentage Change</b>
<b>Co-Curricular and Athletics</b>	<b>\$165,050</b>	<b>\$169,200</b>	<b>\$4,150</b>	<b>2.51%</b>

# Information Technology

	2017-18 Budget	2018-19 Proposed Budget	Change	Percentage Change
Information Technology	\$268,917	\$232,176	(-36,741)	-13.66%



# Transportation

- Stay with Bus Replacement Schedule
  - Purchase 4WD Van

	2017-18 Budget	2018-19 Proposed Budget	Change	Percentage Change
Transportation	\$915,218	\$885,258	(\$29,960)	-3.27%

# Undistributed Expenses

- ERS- Rate decreasing from 15.3- 14.9%
- TRS- Rate decreasing from 9.8%- 11%
- Worker's Comp
- Social Security
- Unemployment
- Insurance
- Bond Payments
- Interfund Transfers

# Undistributed Expenses

	<b>2017-18 Budget</b>	<b>2018-19 Proposed Budget</b>	<b>Change</b>	<b>Percentage Change</b>
<b>Undistributed Expenses</b>	<b>\$4,190,405</b>	<b>\$4,255,971</b>	<b>65,566</b>	<b>1.57%</b>

# Goals Set by the Board of Education

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

# Revenues

ACCT	DESCRIPTION	2017-18 Budget	2018-19 Proposed Budget	Difference	Percent Change
A 1090	Int. & Penalties On Real Prop. Taxes	\$10,000	\$10,000	\$0	0.00%
A 1311	TUITION	\$12,000	\$16,000	\$4,000	33.33%
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	\$28,000	\$0	0.00%
A 2401	Interest And Earnings	\$13,000	\$23,000	\$10,000	76.92%
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	\$200,000	\$0	0.00%
A 2770..1	E-RATE	\$50,000	\$50,000	\$0	0.00%
	Total Revenue	\$493,000	\$507,000	\$14,000	2.84%

<b>State Aid</b>	<b>2017-18</b>	<b>2018-19</b>	<b>Difference</b>
<b>Foundation Aid</b>	<b>\$2,282,648</b>	<b>\$2,288,354</b>	<b>\$5,706</b>
<b>BOCES Aid</b>	<b>\$182,556</b>	<b>\$198,893</b>	<b>\$16,337</b>
<b>High Cost Excess Aid</b>	<b>\$95</b>	<b>\$382</b>	<b>\$287</b>
<b>Private Excess Cost Aid</b>	<b>\$37,062</b>	<b>\$81,261</b>	<b>\$44,199</b>
<b>Instructional Material Aids</b>	<b>\$36,359</b>	<b>\$37,132</b>	<b>\$810</b>
<b>Transportation Aid</b>	<b>\$154,553</b>	<b>\$181,092</b>	<b>\$26,539</b>
<b>High Tax Aid</b>	<b>\$143,187</b>	<b>\$143,187</b>	<b>\$0</b>
<b>Supplemental Excess Cost Aid</b>	<b>\$3,825</b>	<b>\$3,825</b>	<b>\$0</b>
<b>Building Aid</b>	<b>\$602,737</b>	<b>\$612,754</b>	<b>\$10,017</b>
<b>Total State Aid</b>	<b>\$3,443,022</b>	<b>\$3,546,880</b>	<b>\$103,858</b>

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# Questions

