

2018–2019 Budget Rollover

First Draft for the 2018–2019 School Year
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Academic Goals for Continuous Improvement

- ▶ Increase Graduation Rate
 - Maintain an average graduation rate of 90% over three year intervals for all students by 2018-2019.
- ▶ Raise Student Achievement in All Subject Areas, Aim for Mastery –
 - Increase student proficiency (students scoring at the 3 and 4 performance levels) in all 3-8 ELA and MATH Assessments by 8% by 2018-2019.
 - Increase Mastery Levels in Regents assessments to an average of 35% by 2018-2019.
- ▶ Provide a K-12 Continuum of Curriculum, Instruction, and Assessment

2018–2019 Budget Rollover

- ▶ Includes contractual increases in instructional and non-instructional salaries
- ▶ Includes increases in all pension costs and benefits
- ▶ Includes a small reduction in retiree staff salaries
- ▶ Includes large reduction in miscellaneous revenues
- ▶ Maintains all remaining budget lines at 2017–2018 levels
- ▶ Does not include any academic program additions or deletions
- ▶ Does not include any increases or decreases in operations and maintenance costs (e.g. utility increases)

2017–2018 Budget Rollover

- ▶ Continues all existing academic programs in current configurations/schedules in all schools
- ▶ Continues all electives at the secondary level
- ▶ Continues the School within a School Program
- ▶ Continues the Credit Recovery Program at BHS
- ▶ Continues the Distance Learning Classes
- ▶ Continues all extracurricular programs
- ▶ Continues all levels of sports programs

Rollover and Tax Levy Increase Bottom Line Figures

- ▶ The projected 2018-2019 rollover budget is \$20,584,571 compared to the 2017-2018 budget of \$20,201,842 .
- ▶ This represents an increase of \$382,729 for the budget to budget increase of 1.89%.
- ▶ The projected net revenue at this time is expected to increase by \$274,866.
- ▶ Rollover budget estimate has a projected shortfall of **-\$107,863.**

Budget Basics – Revenue

- ▶ The proposed Governor's budget provided Berlin Central School District with an increase in total aid of \$454,870 (after pass-through UPK Funds)
- ▶ Maximum allowable Tax Cap increase without exclusions is 1.73% or \$ 158,934
- ▶ Maintain \$450,000 appropriated fund balance
- ▶ At this time, miscellaneous revenues are projected to decrease by \$268,480 to \$301,600
- ▶ No planned use of moving reserves for next year

Budget Basics – Salary and Benefits Expenditures

- ▶ Salaries and benefits for 2018–2019 projection will be \$15,998,241
- ▶ Salaries and benefits for 2017–2018 were budgeted at \$15,707,811
- ▶ Employee salaries and benefits for personnel are projected to increase by \$290,430, up 1.85%

OPERATING EXPENSES	2017-2018 (adopted)	2018-2019 (proposed)	(difference)	% change
Personnel - Salaries	10,247,293	10,328,197	80,904	0.79%
Personnel - Benefits	5,460,518	5,670,044	209,526	3.84%
Non-Personnel	<u>3,903,221</u>	<u>3,905,021</u>	<u>1,800</u>	<u>0.05%</u>
Total Operating Expenses	19,611,032	19,903,261	292,229	1.49%
CAPITAL EXPENSES				
Transfers to Other Funds	20,000	120,000	100,000	500.00%
Debt Service - Capital	383,100	358,130	(24,970)	-6.52%
Debt Service - Buses	187,710	203,180	15,470	8.24%
Total Capital Expenses	<u>590,810</u>	<u>681,310</u>	<u>90,500</u>	<u>15.32%</u>
TOTAL EXPENDITURES	\$ 20,201,842	\$ 20,584,571	\$ 382,729	1.89%

STATE AID (Governor)	Budget	Budget	Change	% Change
	2017-2018	2018-2019		
Foundation Aid	\$ 7,371,432	\$ 7,648,606	277,174	3.76%
BOCES Aid	487,888	548,368	60,480	12.40%
High Cost/Excess Cost	36,360	32,415	(3,945)	-10.85%
Private Excess Cost	68,658	97,464	28,806	41.96%
Hardware & Technology	7,487	8,006	519	6.93%
Software, Library & Textbook	59,709	57,633	(2,076)	-3.48%
Transportation	1,186,208	1,276,260	90,052	7.59%
High Tax Aid	168,884	168,884	-	0.00%
Building Aid	531,495	535,355	3,860	0.73%
TOTAL	9,918,121	10,372,991	454,870	4.59%

Miscellaneous Revenue	2017-2018	2018-2019	CHANGE	%
Penalties on Real Estate Taxes	24,000	24,000	-	0.00%
Non-Resident Tuition (Foster)	15,000	15,000	-	0.00%
Continuing Education (Drivers Ed)	25,000	20,000	(5,000)	-20.00%
BOCES Rentals	7,000	7,000	-	0.00%
BOCES Services	4,500		(4,500)	-100.00%
Distance Learning Reimbursement	20,000	25,000	5,000	25.00%
Interest Earnings	3,600	3,600	-	0.00%
Sale of Equipment	500		(500)	-100.00%
Medicare Part D	35,000	19,000	(16,000)	-45.71%
Refund Prior Year - BOCES	50,000	40,000	(10,000)	-20.00%
Misc. Refund - Prior Year	274,000	75,000	(199,000)	-72.63%
Unclassified Revenue	21,480	20,000	(1,480)	-6.89%
E-RATE Revenue	20,000	8,000	(12,000)	-60.00%
Medicaid Reimbursement	70,000	45,000	(25,000)	-35.71%
TOTAL	\$570,080	\$301,600	(\$268,480)	-47.10%

REVENUE STREAM	2017-2018	2018-2019	Change	% Change
State Aid	\$9,918,121	\$10,372,991	454,870	4.59%
Local Tax Levy	9,193,182	9,352,116	158,934	1.73%
Miscellaneous Revenues	570,080	301,600	(268,480)	-47.10%
Transfer from ERS Reserve		-	-	-
Transfer from Workers Comp Reserve	70,458	-	(70,458)	70,458
Transfer from Debt Service Reserve	-	-	-	0.00%
Transfer from Capital Reserve	-	-	-	100.00%
Transfer from Tax Certiori Reserve			-	0.00%
Appropriated Fund Balance	450,000	450,000	-	0.00%
TOTAL	20,201,841	20,476,707		1.36%
		20,584,571	(107,864)	short

BCSD Rollover Budget Summary

	2017-2018	2018-2019	Change	% Change
State Aid	\$9,918,121	\$10,372,991	454,870	4.59%
Local Tax Levy	9,193,182	9,352,116	158,934	1.73%
Miscellaneous Revenues	\$ 570,080	\$ 301,600	(268,480)	-47.10%
Transfer from Workers Comp Reserve	70,458	-	(70,458)	100.00%
Appropriated Fund Balance	\$450,000	\$450,000	\$0	0.00%
Total Revenue	\$20,201,841	\$20,476,707	\$274,866	1.36%
Total Expenditures	\$20,201,841	\$ 20,584,571	\$382,730	1.89%
Operating Deficit	\$0	-\$107,864		

Academic Programs

- ▶ School Psychologist for BES
- ▶ Materials Processing – ½ year course
- ▶ Intro to Computer Science – ½ year course
- ▶ Several new clubs for students

Other Major Budget Considerations

- Annual \$100,000 Project
- Bus Purchase (voted on separately)