

2019–2020 Budget Rollover

First Draft for the 2019–2020 School Year
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Academic Goals for Continuous Improvement (TBD after Data Review)

▶ Graduation Rate

- Maintain an average 4,5,6 year graduation rate of 88% over three year intervals for all students by 2020-2021.

▶ Student Achievement in Core Subject Areas

- Increase student proficiency (students scoring at the 3 and 4 performance levels) in all 3-8 ELA and MATH Assessments by 4% by 2020-2021.
- Increase passing levels in Regents assessments to an average of 85% by 2020-2021.

▶ Reduce MS/HS Chronic Absenteeism to 18% by 2020-2021

▶ Growth

- Increase MS/HS student growth percentile to >50% by 2020-2021.

2019–2020 Budget Rollover

- ▶ Includes contractual increases in instructional and non-instructional salaries
- ▶ Includes increases in all pension costs and benefits
- ▶ Maintains miscellaneous revenues & fund balances
- ▶ Maintains all remaining budget lines at 2018–2019 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)

2019–2020 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 current levels of sports programs

Rollover and Tax Levy Increase Bottom Line Figures

- ▶ The projected 2019-2020 rollover budget is \$ **20,950,615** compared to the 2018-2019 budget of \$20,569,913.
- ▶ This represents an increase of \$380,702 for the budget to budget increase of 1.85%.
- ▶ The projected net Governor's budget revenue at this time is expected to increase by \$104,512.
- ▶ Rollover budget estimate has a projected surplus of \$153,775.

Budget Basics – Revenue

- ▶ The proposed Governor's budget provided Berlin Central School District with an increase in total aid of \$104,512 (after pass-through UPK Funds)
- ▶ Maximum allowable Tax Cap increase without exclusions is 2.96% or \$276,190
- ▶ Maintain \$450,000 appropriated fund balance
- ▶ At this time, miscellaneous revenues are projected to remain at \$310,629
- ▶ No planned use of moving reserves for next year at this time

Budget Basics – Salary and Benefits Expenditures

- ▶ Salaries and benefits for 2019–2020 projection will be \$16,149,682
- ▶ Salaries and benefits for 2018–2019 were budgeted at \$15,707,811
- ▶ Employee salaries and benefits for personnel are projected to increase by \$441,871, up 2.81%

Governor's Budget	Budget	Budget	Change	% Change
	2018-2019	2019-2020		
Foundation Aid	\$ 7,746,832	\$ 7,876,712	129,880	1.68%
BOCES Aid	566,158	559,454	(6,704)	-1.18%
High Cost/Excess Cost	32,415	10,065	(22,350)	-68.95%
Private Excess Cost	97,175	83,208	(13,967)	-14.37%
Hardware & Technology	7,938	8,231	293	3.69%
Software, Library & Textbook	57,214	57,372	158	0.28%
Transportation	1,276,260	1,293,679	17,419	1.36%
High Tax Aid	168,884	168,884	-	0.00%
Building Aid	525,332	525,115	(217)	-0.04%
TOTAL	10,478,208	10,582,720	104,512	1.00%

MISCELLANEOUS	Budget	Budget	Change	% Change
REVENUE	2018-2019	2019-2020		
Penalties on Real Estate Taxes	\$ 24,000	\$ 24,000	-	0.00%
Non-Resident Tuition (Foster)	15,000	15,000	-	0.00%
Continuing Ed (Drivers Ed)	20,000	20,000	-	0.00%
BOCES Rentals	7,000	7,000	-	0.00%
Distance Learning	25,000	25,000	-	0.00%
Interest Earnings	3,600	3,600	-	0.00%
Medicare Part D	19,000	19,000	-	0.00%
Refund Prior Year - BOCES	40,000	40,000	-	0.00%
Misc. Refund - Prior Year	84,029	84,029	-	0.00%
Unclassified Revenue	20,000	20,000	-	0.00%
E-RATE Revenue	8,000	8,000	-	0.00%
Medicaid Reimbursement	45,000	45,000	-	0.00%
Total	310,629	310,629		

REVENUE STREAM	2018-2019	2019-2020	Change	% Change
State Aid	\$10,478,208	\$10,582,720	104,512	1.00%
Local Tax Levy	9,331,076	9,607,266	276,190	2.96%
Miscellaneous Revenues	310,629	310,629	-	0.00%
Transfer from ERS Reserve				0.00%
Transfer from Workers Comp Res				0.00%
Transfer from Debt Service Res				0.00%
Transfer from Capital Reserve				0.00%
Transfer from Tax Certiori Res				0.00%
Appropriated Fund Balance	450,000	450,000		0.00%
TOTAL	20,569,913	20,950,615	380,702	1.85%
		20,796,840	+\$153,775	

BCSD Rollover Budget Summary

	2018-2019	2019-2020	Change	% Change
State Aid	\$10,478,208	\$10,582,720	104,512	1.00%
Local Tax Levy	9,331,076	9,607,266	276,190	2.96%
Miscellaneous Revenues	310,629	310,629	-	0.00%
Transfer from Workers Comp Reserve				0.00%
Appropriated Fund Balance	\$450,000	\$450,000	\$0	0.00%
Total Revenue	20,569,913	20,950,615	380,702	1.85%
Total Expenditures	20,569,913	20,796,840	\$226,927	1.10%
Operating Surplus	\$0	+\$153,775		

Academic Programs

- ▶ Increase in out-of-district placements (SWD)
- ▶ Increase 1.0 TA at BES
- ▶ Does not reflect ESSA Accountability Plan (TBD)

Other Major Budget Considerations

- Annual \$100,000 Project
- Wi-Fi Upgrade
- Field Maintenance and Upgrades
- Bus Purchase (voted on separately)