

# Berlin Public Schools

## Budget Hearing

Public Presentation for the 2019–2020 School Year

May 9, 2019

Dr. Stephen Young

Ms. Karen Capozzi

# Academic Goals for Continuous Improvement

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

# 2019–2020 Budget

- Includes contractual increases in instructional and non-instructional salaries
- Includes increases in all pension costs and benefits
- Maintains all remaining budget lines, increased or decreased, according to history and trends
- Includes large increase in appropriated fund balance for one-time expenditures
  - These will not be continued in future budgets
  - They may be reallocated and reassigned to Fund Balance in future years

# 2019–2020 Budget

- Continues all existing academic programs in current configurations/schedules in all schools
- Continues 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
- Adds an interscholastic bowling team

# 2019–2020 Academic Programs

- Adds a 2<sup>nd</sup> grade teacher for BES
- Adds a Special Education Teaching Assistant
- Adds a Special Education Transition Specialist Stipend
- Reallocates 0.5 FTE teacher to 1.0 allowing grant money for other services
- Addition of 4 stipends for teams at BES – Student Ambassador Advisor, Drama Club Advisor, Helping Hands Coordinator, After School Enrichment Coordinator

# Other Major Budget Considerations

- Reallocated, reduced and updated other areas of budget
- Reallocation of Reserve Funds
- Bus Purchase (voted on separately)
- Creation of new Capital Fund Reserve (voted on separately)

# BCSD Revenue Budget

Berlin CSD	BUDGETED		REVENUE	
	Budget	Budget	\$ Change	% Change
	2018-2019	2019-2020		
State Aid	\$10,478,208	\$10,694,641	216,433	2.07%
Local Tax Levy	9,331,076	9,507,266	176,190	1.89%
Miscellaneous Revenues	310,629	339,029	28,400	9.14%
Appropriated Fund Balance	450,000	1,420,832	970,832	215.74%
<b>TOTAL</b>	<b>20,569,913</b>	<b>21,961,768</b>	<b>1,391,855</b>	<b>6.77%</b>
MINUS ADDED FB	20,569,913	20,990,936	421,023	2.05%

# Summary of Expenditures

- Salaries and benefits for 2019–2020 projection will be \$16,273,897.
- Salaries and benefits for 2018–2019 were budgeted at \$16,007,082.
- Employee benefits and salaries for personnel are projected to increase by \$266,815, up 1.67%.
- Non–personnel items total \$5,047,682, an increase of \$1,066,161 up 26.78%
- Capital expenses total \$640,189, an increase of \$58,879 or 10.13%.
- **TOTAL Expenditures are \$ 21,961,768**



# BCSD Expense Budget

	2018-2019	2019-2020	\$ Change	% Change
Salaries	10,295,327	10,446,771	151,444	1.47%
Benefits	5,711,755	5,827,126	115,371	2.02%
Non-Personnel	3,981,521	5,047,682	1,066,161	26.78%
Total Operating Expenses	19,988,603	21,321,579	1,332,976	6.67%
Capital Expenses	581,310	640,189	58,879	10.13%
<b>Total Expenditures</b>	<b>\$ 20,569,913</b>	<b>\$ 21,961,768</b>	<b>\$ 1,391,855</b>	<b>6.77%</b>

EXPENSE BUDGET (Spending)				
	2018-2019 (adopted)	2019-2020 (proposed)	Difference from previous year	
<b>OPERATING EXPENSES</b>				
				% change
Personnel - Salaries				
Teaching Staff	\$ 6,268,759	\$ 6,326,201	\$ 57,442	0.92%
Administrators	\$ 660,441	\$ 662,512	2,071	0.31%
Staff for Support Service	\$ 3,366,126	3,458,057	91,931	2.73%
	10,295,327	10,446,771	151,444	1.47%
Personnel - Benefits				
Health Insurance	3,532,985	3,760,016	227,031	6.43%
FICA	785,815	790,463	4,649	0.59%
Workers' Compensation	196,747	196,747	-	0.00%
NYS Teachers Retirement	790,464	656,882	(133,582)	-16.90%
NYS Employees Retirement	405,746	423,018	17,273	4.26%
	5,711,755	5,827,126	115,371	2.02%
<b>Sub-total</b>	<b>16,007,082</b>	<b>16,273,897</b>	<b>266,815</b>	<b>1.67%</b>

Non-Personnel				
Instructional Supports	1,151,514	969,792	(181,722)	-15.78%
BOCES Instructional Services	1,179,826	1,790,461	610,635	51.76%
Transportation	339,033	327,084	(11,949)	-3.52%
Building & Grounds	332,575	1,045,870	713,295	214.48%
Utilities	280,250	280,250	0	0.00%
Liability Insurance	92,182	70,955	(21,227)	-23.03%
Professional Fees	77,809	49,354	(28,455)	-36.57%
Administrative Office Supports	138,633	126,532	(12,101)	-8.73%
BOCES Administrative Services	389,699	387,383	(2,316)	-0.59%
	3,981,522	5,047,682	1,066,160	26.78%
<b>Total Operating Expenses</b>	<b>19,988,604</b>	<b>21,321,579</b>	<b>1,332,975</b>	<b>6.67%</b>

Capital Expenses				
Transfers to Other Funds	20,000	20,000	-	0.00%
Debt Service - Capital	358,130	401,400	43,270	12.08%
Debt Service - Buses	203,180	218,797	15,617	7.69%
Total Capital Expenses	581,310	640,197	58,887	10.13%
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,569,914</b>	<b>\$ 21,961,768</b>	<b>\$ 1,391,854</b>	<b>6.77%</b>

# BCSD Superintendent's Budget Summary

	2018-2019	2019-2020	Change	% Change
State Aid	\$10,478,209	\$10,694,641	\$216,432	2.07%
Local Tax Levy	\$9,331,076	\$9,507,266	\$176,190	1.89%
Miscellaneous Revenues	\$310,629	\$339,029	\$28,400	8.38%
Appropriated Fund Balance	\$450,000	\$1,420,832	\$970,832	%
<b>TOTAL Revenue</b>	<b>\$20,569,914</b>	<b>\$21,961,768</b>	<b>\$1,391,854</b>	<b>6.77%</b>
<b>TOTAL Expenditures</b>	<b>\$20,569,914</b>	<b>\$21,961,768</b>	<b>\$1,391,854</b>	<b>6.77%</b>
Operating Deficit	\$0	\$0		

# 2019–2020 Program Budget

	2018-2019	2019-2020	\$ Change	% Change
Regular Education	5,086,766	5,163,109	76,343	1.5%
Special Education	2,362,112	2,453,807	91,695	3.9%
Occupational Education	557,573	589,726	32,153	5.8%
Continuing Ed / Driver Ed	25,000	25,000	0	0%
Library/Technology/Ed TV	612,191	808,774	196,583	32.1%
Guidance	367,085	363,557	-3,528	-0.96%
Health Services	218,505	304,081	85,576	3.9%
Co-Curricular/Sports	299,115	328,874	29,759	9.9%
Transportation	1,595,167	1,615,244	20,078	1.3%
Employee Benefits	4,720,390	4,779,811	59,421	1.3%
<b>TOTAL</b>	<b>15,843,902</b>	<b>16,431,983</b>	<b>588,081</b>	<b>3.7%</b>

# 2019–2020 Administrative Budget

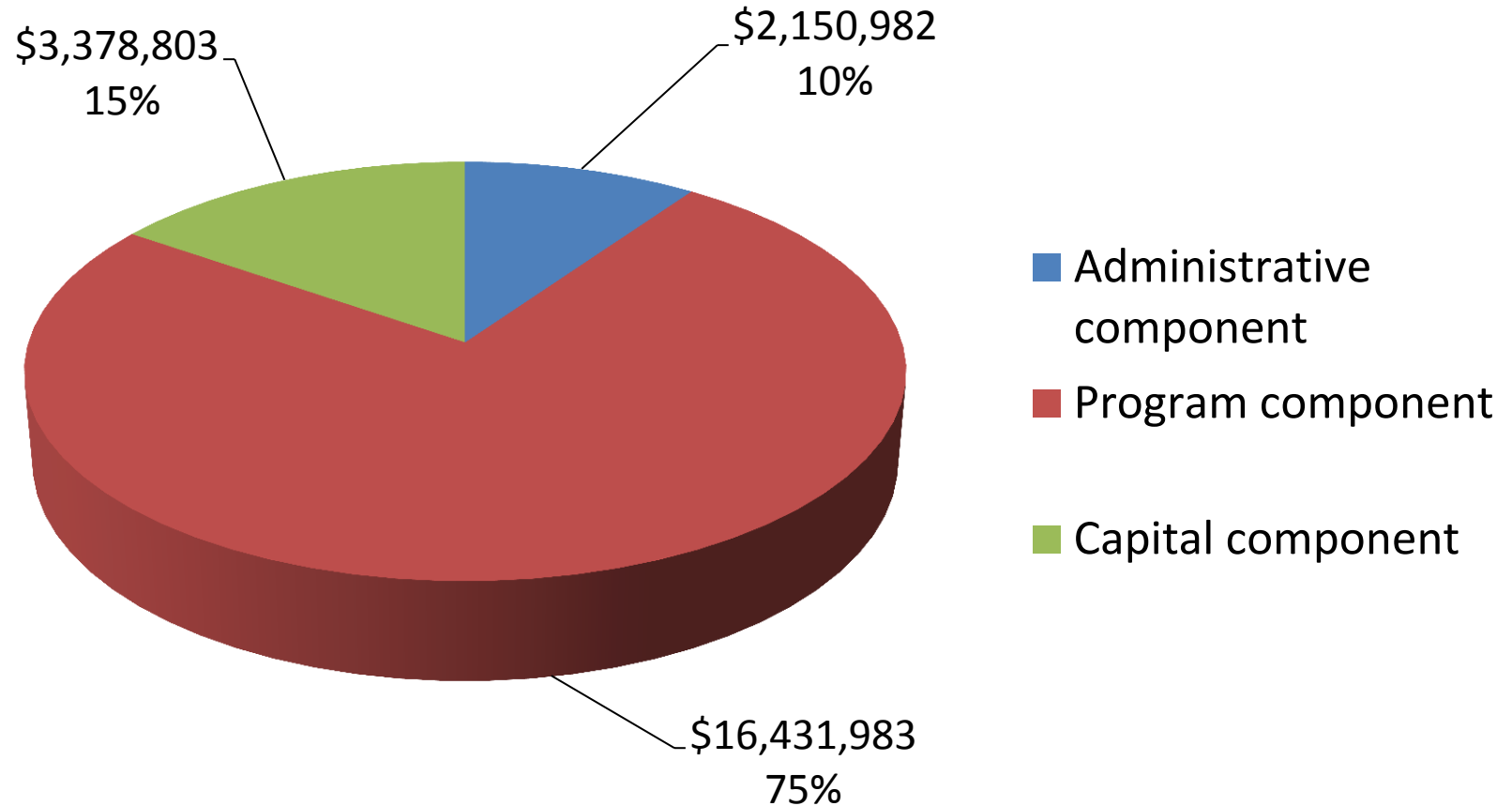
	2018-2019	2019-2020	\$ Change	% Change
Board of Education	10,877	15,573	4,696	4.3%
Central Administration	249,526	260,003	10,477	4.2%
Finance	345,948	369,275	23,327	6.7%
Legal/Personnel/Public Info	122,169	93,018	-29,151	-23.9%
Insurance/Dues	99,832	78,905	-20,927	-20.1%
BOCES Administration	37,988	49,314	11,326	29.8%
School Supervision	696,321	554,359	-141,962	-20.4%
Curriculum & In-service	87,687	175,930	88,243	101%
Employee Benefits	531,935	554,604	22,669	4.3%
<b>TOTAL</b>	<b>2,182,285</b>	<b>2,150,982</b>	<b>-31,303</b>	<b>1.4%</b>

# 2019–2020 Capital Budget

	2018-2019	2019-2020	\$ Change	% Change
Operations & Maintenance	1,342,836	2,065,753	722,917	53.8%
Central Data	206,150	226,150	20,000	9.7%
Debt Service	581,310	640,190	58,880	10.1%
Employee Benefits	413,431	446,703	13,272	3.1%
TOTAL	2,543,727	3,378,803	835,076	32.8%
BCSD 2018-2019 TOTAL BUDGET	20,569,913	21,961,768	1,391,855	6.77%



# Budget Component Percentage



# Budget and Tax Levy Increase Bottom Line Figures

- The projected 2019–2020 Superintendent’s budget is \$21,961,768 compared to the 2018–2019 budget of \$20,569,913.
- This represents an increase of \$1,391,855 or 6.77% for the budget to budget increase.
- Without the reallocation of reserves, the budget to budget increase is \$421,023 or 2.05%. This is on par with previous budget increases.
- The projected State Aid revenue is expected to increase by \$216,453 (2.07% increase) to \$10,694,641.
- The projected Tax Levy revenue is expected to increase by \$176,790 (1.89% increase; 2.96% allowable) to \$9,507,266
- Miscellaneous Revenues increase by \$28,400 to \$339,029.
- Assigned Fund Balance increases by \$970,832.
- TOTAL Revenues and Expenditures are \$21,961,768.

# School District Budget

**RESOLVED:** That the Board of Education of the Berlin Central School District is hereby authorized to expend a sum, not to exceed \$ **21,961,768** in the 2019-2020 school year, and to levy the necessary tax therefore on taxable property of the district for the tax year beginning July 1, 2019.

# Proposition #1 Bus Purchase

## PROPOSITION NO. 1

Shall the following resolution be adopted, to wit:

**RESOLVED:** That the Board of Education of the Berlin Central School District, Rensselaer County, New York, is hereby authorized to purchase in fiscal year 2019–2020 three (3) 66 passenger buses, and one (1) 8 passenger vehicle and expend a gross sum not to exceed \$387,000. Which said total sum of \$387,000, or so much thereof as may be necessary, may be raised by issue of obligations of the district therefore in accordance with the education law and local finance law.

# PROPOSITION #2 – \$100,000 CAPITAL OUTLAY PROJECT

Shall the following resolution be adopted, to wit:

**RESOLVED:** That the Board of Education of the Berlin Central School District, Rensselaer County, New York, is hereby authorized to continue to repair, replace, upgrade, reconstruct, and install and make improvements to the Gymnasium at the Berlin Elementary School building, including all original furnishings, equipment, machinery, apparatus, appurtenances, hardware and software and incidental improvements and expenses in connection therewith, and is further authorized to expend therefore an amount not to exceed \$100,000, to be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and in anticipation of such tax, obligations of said School District shall be issued.

## PROPOSITION #3 – CAPITAL RESERVE FUND – BUILDINGS AND GROUNDS

Shall the following resolution be adopted, to wit:

**RESOLVED:** That the Board of Education of the Berlin Central School District, Rensselaer County, New York, is hereby authorized and directed to establish a capital reserve fund, entitled “Capital Reserve Fund – Buildings and Grounds,” for the purpose of financing construction, reconstruction and/or renovation of district owned buildings, grounds, and facilities, in accordance with education law section 3651, with for a probable term not to exceed 10 years, in an ultimate amount not to exceed \$5,000,000, to be funded by future budget excess fund balance, tax levies, transfers from other established reserves, or interest earnings from such fund being added to the fund’s balance, in accordance with education law, in a maximum annual amount not to exceed \$1,000,000, and providing that no expenditures or transfers from this fund shall be made without the approval of a majority of the voting residents at an annual or special meeting called by the Board of Education.

# Election of BOE Members

There are three seats up for election this year. All three seats are three-year terms (July 1, 2019 - June 30, 2022). There are three candidates running for the three seats. Voters will be asked to vote for **three** candidates. The candidates will appear on the ballot in this order:

**Rachel Finney**

**Sherry Bowman-Kluck**

**Jeffrey Paine**

# What Happens if the Budget Fails?

- If the budget is defeated, a budget may be resubmitted for a second vote or the Board of Education may adopt a contingency budget with no tax increase.
- Second Budget Vote would be June 2019.
- If the second budget is defeated then a contingency budget must be adopted:
  - Tax levy same as previous year.
  - No equipment purchases can be made.
  - Non-essential maintenance cannot be performed.
  - District must follow an Administrative Component Cap.
  - District must charge fees for community use of buildings.



**Questions?**