

2020–2021 Budget Rollover and Academic Programs

2020–2021 School Year

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2020–2021 Budget Rollover

- ▶ Includes estimated contractual increases in instructional and non-instructional salaries
- ▶ Includes increases in all pension costs and benefits
- ▶ Maintains miscellaneous revenues
- ▶ Decreases appropriated fund balance back to previous years' amount
- ▶ Decreases expenses in contractual and BOCES by the reallocated amounts
- ▶ Maintains all remaining budget lines at 2019–2020 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)

2020–2021 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 2020-2021 rollover budget is \$ **21,611,924** compared to the 2019-2020 budget of \$ 22,031,928.
- ▶ This represents a decrease of \$420,004 for the budget to budget decrease of -1.91%.
- ▶ The projected net Governor's budget revenue at this time is expected to increase by \$39,615.
- ▶ Rollover budget estimate has a projected shortfall of -\$165,552.

Budget Basics – Revenue

- ▶ The proposed Governor's budget provided Berlin Central School District with an increase in total aid of \$39,615 (after pass-through UPK Funds)
- ▶ Maximum allowable Tax Cap increase with exclusions is 3.61% or \$345,661
- ▶ Restores \$450,000 appropriated fund balance
- ▶ At this time, miscellaneous revenues are projected to remain at \$339,029
- ▶ No planned use of moving reserves for next year at this time

Budget Basics – Salary and Benefits Expenditures

- ▶ Salaries and benefits for 2020–2021 projection will be \$16,714,131
- ▶ Salaries and benefits for 2019–2020 were budgeted at \$16,007,082
- ▶ Employee salaries and benefits for personnel are projected to increase by \$707,048, up 4.42%

Governor's Budget	Budget 19-20	Budget 20-21	Change	% Change
Foundation Aid	\$ 7,934,813	\$ 8,762,385	827,572	10.43%
BOCES Aid	580,591	-	(580,591)	-100.00%
High Cost/Excess Cost	53,461	13,638	(39,823)	-74.49%
Private Excess Cost	84,356	88,803	4,447	5.27%
Hardware & Technology	8,484		(8,484)	-100.00%
Software, Library & Textbook	58,051		(58,051)	-100.00%
Transportation	1,293,679	1,381,140	87,461	6.76%
High Tax Aid	168,884		(168,884)	-100.00%
Building Aid	512,322	458,290	(54,032)	-10.55%
Community Schools Set Aside	-	30,000	30,000	100%
TOTAL	10,694,641	10,734,256	39,615	0.37%

MISCELLANEOUS	Budget	Budget	Change	% Change
REVENUE	2019-2020	2020-2021		
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	32,000	32,000	-	0.00%
Interest Earnings	7,000	7,000	-	0.00%
Medicare Part D	19,000	19,000	-	0.00%
Refund Prior Year - BOCES	65,000	65,000	-	0.00%
Misc. Refund - Prior Year	84,029	84,029	-	0.00%
Unclassified Revenue	1,000	1,000	-	0.00%
E-RATE Revenue	20,000	20,000	-	0.00%
Medicaid Reimbursement	45,000	45,000	-	0.00%
Total	339,029	339,029		8

REVENUE STREAM	2019-2020	2020-2021	Change	% Change
State Aid	\$10,694,641	\$10,734,256	39,615	0.37%
Local Tax Levy	9,577,426	9,923,087	345,661	3.61%
Miscellaneous Revenues	339,029	339,029	-	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 Certiorari Res				0.00%
Appropriated Fund Balance	1,420,832	450,000	(970,832)	-68.33%
TOTAL REVENUE	22,031,928	21,446,372	(585,556)	-2.66%
TOTAL EXPENSES		21,819,238	(372,866)	Shortfall ⁹

Academic Programs

- 1) Exceptional Education – a. Special Education TA (\$21,000), b. ESY – Summer Program 8:1:2 class (\$26,000) c. TCI–S Coordinator Stipends (\$3600)
- 2) BES – a. K–5 Literacy / Reading Program (\$50,000), b. Summer Curriculum Training for above (\$8,000), c. Stipends for Art Club and Character Education Leader Stipends (\$4,000), d. Monitor (\$8,000)
- 3) MS/HS – Vice Principal / Athletic Director – covered by 1.0 FTE retirement (\$70,000), b. Grade 10 and 11 & 12 Team Leaders (\$7,200), c. 6–12 Musical Instrument replacements (\$20,000)

Other Major Budget Considerations

- Annual \$100,000 Project
- Need for Maintenance Personnel and Upgrades to Cross Country and Softball Fields
- Bus Purchase(s) – voted on separately