

# 2020–2021 Superintendent's Budget Proposal


BOE Presentation for the 2020–2021 School Year  
May 20, 2020

Dr. Stephen Young


# 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 2021–2022.
- 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 2021–2022.
  - Increase passing levels in Regents assessments to an average of 85% by 2020–2021.
- Reduce MS/HS Chronic Absenteeism to 10% by 2021–2022.
- Student Growth Performance
  - Increase MS/HS student growth percentile to >50% by 2021–2022.

# 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 increases in appropriated fund balance and miscellaneous revenues
  - Reallocated, reduced and updated other areas of budget
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# 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
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# 2020-2021 Additions to Budget

- ▶ MS/HS – Assistant Principal & Athletic Director – covered (\$70,000), b. Grade 10 and 11 & 12 Team Leaders (\$7,200), c. 6–12 Musical Instrument replacements (\$20,000)
- ▶ BES – a. K–5 Literacy / Reading Program (\$45,000), b. Summer Curriculum Training for above (\$8,000), c. Stipends for Art Club and Character Education Leader Stipends (\$4,000), d. Monitor (\$8,000)
- ▶ Exceptional Education – a. Special Education TA (\$21,000), b. ESY – Summer Program 8:1:2 class (\$26,000) c. TCI–S Coordinator Stipends (\$3600)

# Budget and Tax Levy Increase

## Bottom Line Figures

- The projected 2020–2021 Superintendent’s budget is \$21,897,649 compared to the 2019–2020 budget of \$22,031,928.
- This represents an decrease of \$ (134,279) or  $-.61\%$  for the budget to budget decrease.
- The projected State Aid revenue is expected to decrease by \$ (15,833) to \$ 10,678,808. ( $\% -0.15$  decrease).
- The Federal CARES Act revenue is expected to offset the decrease in State Aid to create an increase of \$127, 658. ( $1.19\%$  increase).
- The projected Tax Levy revenue is expected to increase by \$190,185 to \$9,767,611. ( $1.99\%$  increase;  $2.57\%$  allowable)
- Miscellaneous Revenues increase by \$468,710 to \$807,739 or  $138.25\%$ . Two atypical refunds for next year that amount to \$462,739 for 2020–2021 only.
- Appropriated Fund Balance is \$500,000, a decrease of \$(920,832) or  $-64.81\%$
- TOTAL Revenues are \$21,897,649.

# Summary of Expenditures

- Salaries and benefits for 2020–2021 projection will be \$16,749,367.
- Salaries and benefits for 2019–2020 were budgeted at \$16,273,888 .
- Employee benefits and salaries for personnel are projected to increase by \$475,479, up 2.92%.
- Non–personnel items total \$4,480,372, an decrease of \$(567,310) down 11.24%
- Capital expenses total \$667,910, an increase of \$(42,447) or –5.98%.
- TOTAL Expenditures are \$21,897,649, a decrease of \$(134,278) or –0.61%

Berlin CSD	BUDGETED REVENUE			
	Budget	Budget	Change	% Change
	2019-2020	2020-2021		
State Aid	\$10,694,641	\$10,822,299	127,658	1.19%
Local Tax Levy	9,577,426	9,767,611	190,185	1.99%
Miscellaneous Revenues – admissions fees, refunds, rentals etc.	339,029	807,739	468,710	138.25%
Appropriated Fund Balance	1,420,832	500,000	(920,832)	-64.81%
<b>TOTAL</b>	<b>22,031,928</b>	<b>21,897,649</b>	<b>(134,279)</b>	<b>-0.61%</b>



Berlin CSD	STATE AID			
	Budget	Budget	Change	% Change
	2019-2020	2020-2021		
Foundation Aid	\$ 7,934,813	\$ 7,934,813	-	0.00%
BOCES Aid	580,591	673,119	\$92,528	15.94%
High Cost/Excess Cost	53,461	53,922	\$461	0.86%
Private Excess Cost	84,356	87,249	\$2,893	3.43%
Hardware & Technology	8,484	8,643	\$159	1.87%
Software, Library & Textbook	58,051	56,239	\$(1,812)	(3.12)%
Transportation	1,293,679	1,381,140	\$87,461	6.76%
High Tax Aid	168,884	168,884	-	0.00%
Building Aid	512,322	458,290	\$(54,032)	(10.55)%
Pandemic adjustment		(143,491)	\$(143,491)	
TOTAL	10,694,641	10,678,808	\$(15,833)	(0.15)%
Federal CARES Act		143,491		
GRAND TOTAL	10,694,641	10,822,299	\$127,658	1.19%

Berlin CSD	MISCELLANEOUS REVENUE			
	Budget	Budget	Change	% Change
	2019-2020	2020-2021		
Penalties on Real Estate Taxes	\$ 24,000	\$ 4,000	(20,000)	-83.33%
Non-Resident Tuition (Foster)	15,000	10,000	(5,000)	-33.33%
Continuing Education (Drivers Ed)	20,000	18,000	(2,000)	-10.00%
BOCES Rentals	7,000	7,000	-	0.00%
Distance Learning Reimbursement	32,000	40,000	8,000	25.00%
Interest Earnings	7,000	15,000	8,000	114.29%
Medicare Part D	19,000	15,000	(4,000)	-21.05%
Refund Prior Year – BOCES	65,000	65,000	-	0.00%
Misc. Refund – Prior Year	84,029	547,739	463,710	551.85%
Unclassified Revenue	1,000	1,000	-	0.00%
E-RATE Revenue	20,000	20,000	-	0.00%
Medicaid Reimbursement	45,000	65,000	20,000	44.44%
<b>TOTALS</b>	<b>\$339,029</b>	<b>\$807,739</b>	<b>\$468,710</b>	<b>138.25%</b>

OPERATING EXPENSES	2019-2020	2020-2021	Change	% Change
Personnel – Salaries				
Teaching Staff	\$ 6,326,201	\$ 6,569,193	\$ 242,992	3.84%
Administrators	\$ 661,643	\$ 760,711	\$ 99,067	14.97%
Staff for Support Service	\$ 3,458,926	3,246,687	\$(212,239)	-6.14%
Total Salaries	\$10,446,771	\$10,576,590	\$129,819	1.24%
Personnel – Benefits				
Health Insurance	\$3,760,007	17.07%	\$276,111	7.34%
FICA	\$790,463	\$803,777	\$13,313	1.68%
Workers' Compensation	\$196,747	\$196,747	–	0.00%
NYS Teachers Retirement	\$656,882	\$742,202	\$85,320	12.99%
NYS Employees Retirement	\$423,018	\$393,934	\$(29,085)	-6.88%
Total Benefits	\$5,827,117	\$6,172,777	\$345,660	5.93%
Total Personnel	\$16,273,888	\$16,749,367	\$475,479	2.92%

Non-Personnel	2019-2020	2020-2021	Change	% Change
Instructional Supports	969,792	1,227,610	257,818	26.58%
BOCES Instructional Services	1,790,461	1,478,255	(312,206)	-17.44%
Transportation	327,084	313,732	(13,352)	-4.08%
Building & Grounds	1,045,870	360,755	(685,115)	-65.51%
Utilities	280,251	280,251	-	0.00%
Liability Insurance	70,955	65,955	(5,000)	-7.05%
Professional Fees	49,354	74,000	24,646	49.94%
Administrative Office Supports	126,532	177,439	50,907	40.23%
BOCES Administrative Services	387,383	502,375	114,992	29.68%
Subtotals	\$5,047,682	\$4,480,372	\$(567,310)	-11.24%

CAPITAL EXPENSES	2019-2020	2020-2021	Change	% Change
Transfers to Other Funds	90,160	20,000	(70,160)	-77.82%
Debt Service – Capital	401,400	400,100	(1,300)	-0.32%
Debt Service – Buses	218,797	247,810	29,013	13.26%
Total Capital Expenses	710,357	667,910	(42,447)	-5.98%
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,031,927</b>	<b>\$ 21,897,649</b>	<b>\$ (134,278)</b>	<b>-0.61%</b>

# Summary of Expenditures and Revenues

	2019-2020	2020-2021	Change	% Change
State Aid	10,694,641	10,822,299	127,657	1.19%
Local Tax Levy	9,577,426	9,767,611	190,185	1.99%
Miscellaneous Revenues	339,029	807,739	468,710	138.25%
Appropriated Fund Balance	1,420,832	500,000	(920,832)	(64.81)%
TOTAL Revenue	22,031,928	21,897,649		
TOTAL Expenditures	22,031,928	21,897,649	(134,279)	(0.61)%
Operating Deficit		\$0		

**Questions?**