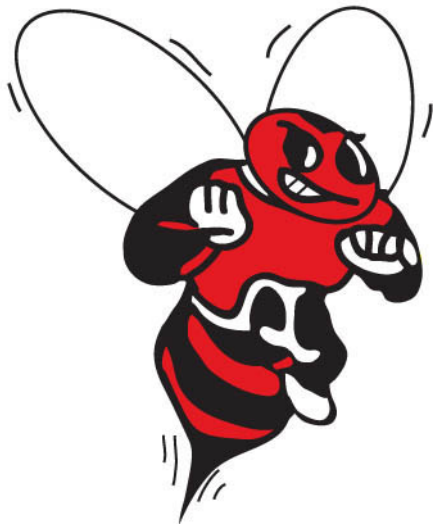


# Baldwinsville Central School District

*Achieving our Full Potential Together!*



**2019-20 Budget Proposal  
April 8, 2019  
Board of Education Meeting**

# **District Strategic Goals**

- 1. Achieve educational excellence and high levels of learning for all.**
- 2. Promote collaboration, innovation and flexibility to prepare students for their future.**
- 3. Ensure equal access, opportunity and choice for all students.**

**We need to accomplish these goals and be fiscally responsive to our community**

# BUDGET DEVELOPMENT PROCESS

- **Community Input Committees**
  - Review budget component expenses.
  - Make recommendations for additions or reductions for BOE review.
- **Determine appropriate amount of reserves and fund balance that will be used to support the budget.**
- **Determine staffing needs based on projected enrollment, student need and various mandates.**
- **Improve, maintain, and or enhance student programs/opportunities.**
- **Develop a budget where the tax levy does not exceed the tax cap.**

# MAJOR BUDGET INFLUENCES

- **Flat revenues**
  - Tax Cap Mandate
- **Increase in costs**
  - Salaries
  - Special Ed
- **Focus on Fund Balance Management for 2019-20**
- **Develop a Multi Year Plan**

## Tax Cap Calculation for 2019-20

[ (	prior year tax levy	×	tax base growth factor	) +	pilots in prior year	-	Capital tax levy from prior year	]	×	Allowable levy growth factor	-	Pilots Receivable in coming school year	+	Allowable Carryover	=	Tax Levy Limit
	\$56,379,441		1.0113		\$1,952,436		<b>\$1,022,966</b>			1.0200		\$1,952,254		0		\$57,152,664.66
					<u>formula total to here</u>		<u>\$57,945,999</u>			<u>\$59,104,919</u>						

No carry over allowed for 18-19; prior year  
exclusions do not count

+	Court Ordered Settlements	+	Capital Tax Levy	+	TRS and ERS over 2	=	Tax Levy limit plus exclusions	
	0		<b>\$ 535,387</b>		0		\$57,687,869	19/20 Tax Levy
							\$56,379,441	18/19 Tax Levy
							<b>\$1,308,428</b>	<b>difference : increase in taxes for 19-20</b>
							<b>2.32%</b>	<b>increase in taxes as a % for 19-20</b>

# HISTORICAL INFORMATION

YEAR	STAFFING	ENROLLMENTS
●2008-2009	1000	5895
●2009-2010	951	5826
●2010-2011	919	5745
●2011-2012	893	5702
●2012-2013	889	5663
●2013-2014	885	5631
●2014-2015	883	5659
●2015-2016	851	5630
●2016-2017	871	5614
●2017-2018	876	5543

# Average Tax Rate Increases

YEAR	ESTIMATED	ACTUAL
2018-2019	3.14%	-0.71%
2017-2018	2.38%	0.87%
2016-2017	1.10%	-0.49%
2015-2016	1.82%	1.82%
2014-2015	2.87%	0.30%
2013-2014	2.90%	2.45%
2012-2013	0.65%	+2.83%*
2011-2012	1.80%	-2.55%
2010-2011	2.23%	-0.23%

\*Due to AB Settlement/PILOT

# **APPROPRIATIONS**

**2019-20**



# TOTAL 2019-2020 BUDGET

	2018-2019	2019-2020	% change
Program	\$83,861,991	\$86,501,247	3.15%
Capital	\$14,633,888	\$13,936,082	-4.77%
Admin.	\$8,764,060	\$9,214,643	5.14%
Total Budget	\$107,259,939	\$109,651,972	2.23%

# 2019-2020 PROGRAM COMPONENT

	2018-2019	2019-2020
●Regular School	\$33,901,489	\$35,477,648
●Technology/AV/Library	3,628,713	3,796,211
●Students with Disabilities	13,569,749	13,904,705
●Athletics	1,202,008	1,253,751
●Staff development	675,038	720,730
●Pupil transportation	5,453,736	5,750,695
●Students with disabilities summer program	97,692	97,692
●Employee benefits	25,333,566	25,499,815

	<b>2018-2019</b>	<b>2019-2020</b>
<b>Total Program</b>	<b>\$83,861,991</b>	<b>\$86,501,247</b>
<b>Percent of Budget</b>	<b>78.19%</b>	<b>78.89%</b>

## **Program Summary**

# 2019-2020 CAPITAL COMPONENT

	2018-2019	2019-2020
● Facilities Expense	\$5,749,250	\$6,019,582
● Debt service	7,209,880	6,165,972
● Refund of property tax	5,000	6,000
● Employee benefits	1,669,758	1,744,528

	<b>2018-2019</b>	<b>2019-2020</b>
<b>Total Capital</b>	<b>\$14,633,888</b>	<b>\$13,936,082</b>
<b>Percent of Budget</b>	<b>13.64%</b>	<b>12.71%</b>

## **Capital Summary**

# 2019-2020 ADMINISTRATIVE COMPONENT

	2018-2019	2019-2020
•BOE/Dist. Meetings	\$52,650	\$57,300
•Central admin. services including: Finance, Legal, HR, Public Info, Records Management, Office of Curriculum and Instruction	2,503,898	2,535,653
•Supervision- regular school	2,975,448	3,280,825
•Property/casualty/liability ins.	185,330	199,619
•BOCES admin. charge	484,039	520,880
•Employee benefits	2,562,695	2,620,366

	<b>2018-2019</b>	<b>2019-2020</b>
<b>Total Admin.</b>	<b>\$8,764,060</b>	<b>\$9,214,643</b>
<b>Percent of Budget</b>	<b>8.17%</b>	<b>8.40%</b>

## **Administrative Summary**

# REVENUES

**2019-20**



# 2019-20 ESTIMATED REVENUES

	2018-2019	2019-2020
•In lieu of tax	\$1,952,436	\$1,952,254
•County sales tax	106,250	300,000
•Student fees, game admission, other misc. charges	87,500	87,500
•Interest income	150,000	400,000
•Medicaid reimbursement	100,000	200,000
•Sale of property	100,000	100,000
•Tuition from other districts	150,000	150,000
•Medicare Part D refund	100,000	100,000
•Refund prior year expenses	495,000	495,000
•Unclassified revenue	70,000	70,000
<b>Subtotal Misc. Revenues:</b>	<b>\$3,311,186</b>	<b>\$3,854,754</b>

# 2019-2020 ESTIMATED REVENUES

	2018-2019	2019-2020
•Estimated state aid (inc. BOCES)	\$37,894,948	\$39,130,734
•Building aid	5,367,777	4,417,868
•Appropriation from fund balance	2,504,365	2,658,525
•Appropriation from reserves	1,802,222	1,902,222
<b>Total non-tax revenue:</b>	<b>\$50,880,498</b>	<b>\$51,964,103</b>
<b>Tax levy:</b>	<b>\$56,379,441</b>	<b>\$57,687,869</b>
<b>Total Revenue:</b>	<b>\$107,259,939</b>	<b>\$109,651,972</b>

# **Estimated Tax Rate Increase for 2019-20**

**Lysander, Van Buren, and Clay**

**Our Tax Cap is 2.32%**

- **The budget-to-budget increase is 2.23%**
- **Cost of living (CPIU) was +1.9% for  
calendar 2018**

# What happens if voters do not approve the proposed budget?

- Put the same budget back before the voters
- Reduce the budget and ask the voters to approve the reduced budget
- Go directly to a contingent budget with no revote

# What is a contingent budget?

- **A district that adopts a contingency budget may not increase its current tax levy by any amount, which would be a zero percent tax cap**
- **A district may not purchase non-instructional or instructional equipment. There may be more reductions in various budget areas in order to reach a contingent budget total.**
- **The community may not use the district facilities unless they can pay the full cost for use**

# **Proposition 2**

## **Student Transport Vehicles**

**Total maximum cost**  
**\$1,134,923**

The district will continue its annual bus purchase and replacement program. The above amount will purchase 10 student transport vehicles and 1 suburban-type vehicle.

# **Proposition 3**

## **Equipment Purchase**

**Total maximum cost**

**\$213,000**

**The District has a need to purchase two new pieces of equipment with the completion of the new Transportation Center. This proposition includes the purchase of 1 Cat loader and 1 Ventrac landscape and small area snow plowing machine with existing capital reserve funds. There is no tax impact for this proposition.**

# **Proposition 4**

## **Establish New Capital Reserve**

**The District is planning for the future and would like to establish a new ten-year capital reserve as the existing capital reserve will come to term in 2024. This reserve will be used for construction and reconstruction of improvements and additions to all District buildings, grounds and facilities as well as for the acquisition of machinery and equipment. This reserve is not to exceed \$5,000,000.**



# Meet the Board Candidates for 2019

Tuesday, May 14, 2019, at 6:30 P.M.

Durgee Junior High School Cafeteria

Prior to the Public Budget Hearing the District will host a Meet the Candidates session. Each candidate will speak for 5 minutes about themselves and why they want to be a Board member.

# **Public Budget Hearing**

**Tuesday, May 14, 2019**

**7 P.M.**

**Durgee Junior High School Cafeteria**

# **2019-2020 Budget Vote**

**Tuesday, May 21, 2019**

**6 A.M. - 9 P.M.**

**Baker High School Auditorium**