



# Highland Falls-Fort Montgomery Central School District

## **Superintendent's Proposed Budget 2021 – 2022**

### **Appropriations**

**March 11, 2021  
Board of Education Meeting**

# Agenda

- Budget Appropriation Assumptions
- Overview of 2021-2022 Budget
- Appropriations or Proposed Expenditures
  - Central Office
  - Teaching
  - Special Education
  - Athletics
  - Employee Fringe Benefits
- State Aid Update
- Important Budget Dates

# 2021-2022 Additional Budget Assumptions

- Resignations - NEW
- Additional Staffing Request

**CHALLENGE. ENGAGE. EMPOWER**

# Estimated Expenditures for 2021 – 2022

- **ESTIMATED** Working Budget - \$34,448,586
- Budget to Budget Increase
  - \$1,196,864
- Approved budget provides authority to spend but not exceed the budget!
- Maximum Allowable Tax Levy Increase 1.22%
  - \$355,000 Assigned Fund Balance (appropriated)
  - Simple majority to pass budget
- **ESTIMATED** Tax Rate Increase: 1.22%
  - Assessment Changes Unknown
- How Revenue Changed
  - Increase to Non-Property Tax Revenue: \$1,203,875
  - Increase to Property Tax Levy: \$ 137,989
  - Decrease in Use of Fund Balance \$( 145,000)
  - Revenue Budget-to-Budget Increase: \$1,196,864

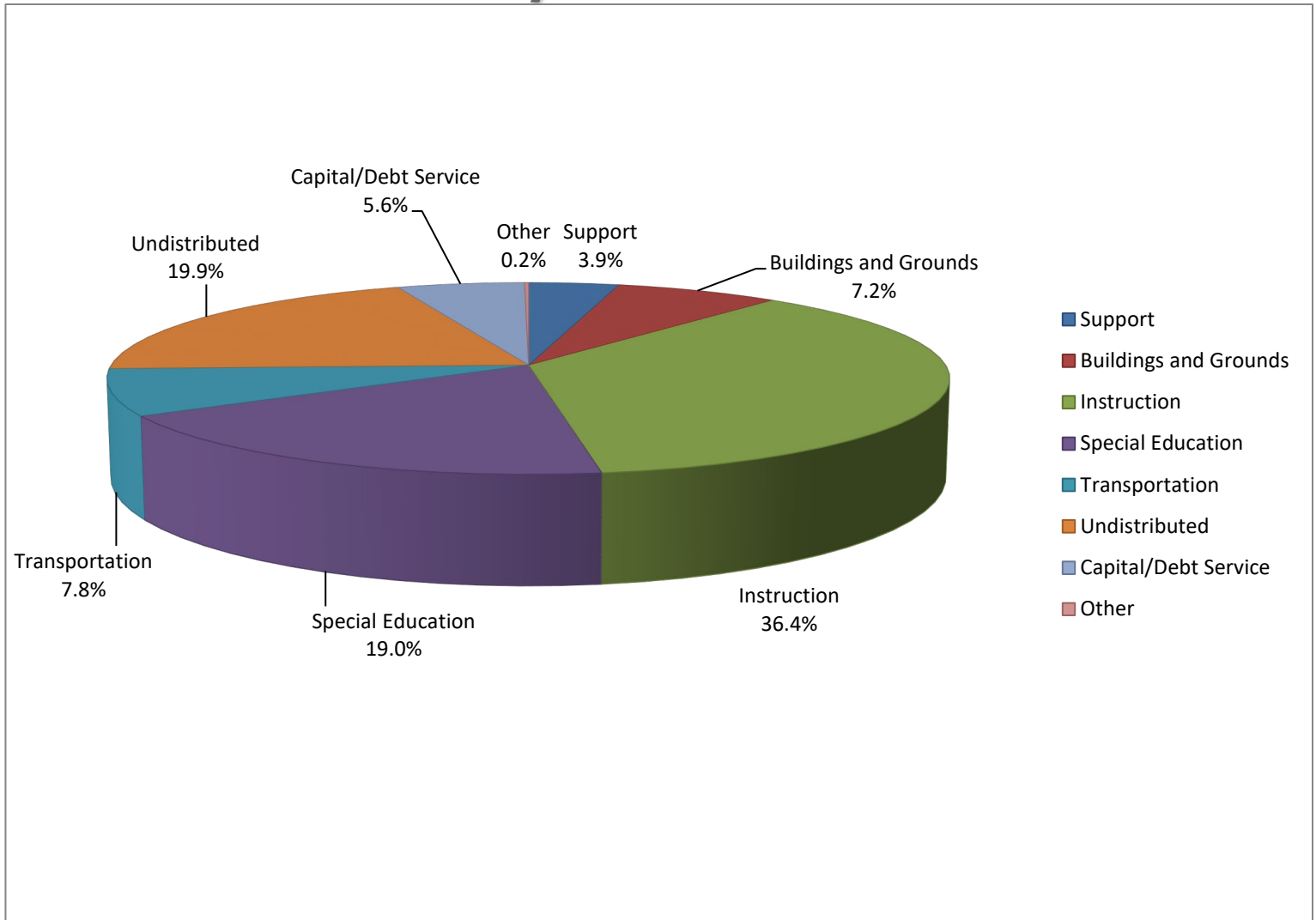
# 2021-22 Budget Drivers

	Salaries	\$	236,200
A1620.200.00.2000	O/M Equipment	\$	130,000
A2630.XXX.XX.XXXX	Computer Assisted Instruction	\$	88,095
A9030.800.00.8020	Social Security	\$	19,471
A9060.800.00.8040	Health Insurance	\$	210,535
A9731.XXX.XX.XXXX	Bond Anticipation Note	\$	417,462

# Budget Distribution

- Support
  - Board of Education, Central Office Administration, Business Office, Audit, Legal, BOCES, Administration, Insurance, Central services – printing and data processing
- Buildings and Grounds
  - Operation, maintenance and preservation of district facilities and assets
- Instruction
  - Teaching, Special Education, Textbooks and Instructional Supplies, Instructional Technology Equipment, Guidance, Health, Arts, Athletic and Co-Curricular
- Transportation
  - Contract transportation, transportation office
- Undistributed
  - Employer retirement contribution, FICA/Medicare/Social Security, health insurance, unemployment insurance, worker's compensation insurance
- Capital and Debt Service
  - Capital expenditures and debt service, energy performance contract, bond anticipation note
- Other (Transfer to Special Aid Fund)
  - Covers local share of the summer handicap program, aided at approximately 80%

# 2020-2021 Proposed Budget Distribution by Function



# Appropriations by Function

<u>Budget Category</u>	<u>2021-2022</u>		<u>2020-2021</u>	
<b>Support</b>	<b>\$1,359,393</b>	<b>3.95%</b>	<b>\$1,334,097</b>	<b>4.01%</b>
<b>Buildings and Grounds</b>	<b>\$2,488,608</b>	<b>7.22%</b>	<b>\$2,392,588</b>	<b>7.20%</b>
<b>Instruction</b>	<b>\$12,545,504</b>	<b>36.42%</b>	<b>\$12,260,469</b>	<b>36.87%</b>
<b>Special Education</b>	<b>\$6,531,088</b>	<b>18.96%</b>	<b>\$6,335,519</b>	<b>19.05%</b>
<b>Transportation</b>	<b>\$2,700,582</b>	<b>7.84%</b>	<b>\$2,682,893</b>	<b>8.07%</b>
<b>Undistributed</b>	<b>\$6,838,623</b>	<b>19.85%</b>	<b>\$6,678,830</b>	<b>20.09%</b>
<b>Capital/Debt Service</b>	<b>\$1,922,788</b>	<b>5.58%</b>	<b>\$1,505,326</b>	<b>4.53%</b>
<b>Other</b>	<b>\$62,000</b>	<b>0.18%</b>	<b>\$62,000</b>	<b>0.19%</b>
	<b>34,448,586</b>	<b>100%</b>	<b>33,251,722</b>	<b>100%</b>



# Board of Education, Board Clerk, District Meeting, Chief School Administrator (10xx, 12xx)

- ❖ Budget-to-Budget Change

  - ❖ From \$366,007 to \$365,546

  - ❖ Decrease \$461 or (0.126%)

- ❖ Budgetary Increases/Decreases

  - ❖ Proposed Salaries \$(811)

  - ❖ Purchased Services \$(250)

  - ❖ Supplies & Materials \$ 0

  - ❖ BOCES Services \$ 600

The Board of Education is empowered under law to provide for the education of the children of the District, establish policy, prepare and propose a budget, levy taxes, and meet all of the requirements under State law.

The Superintendent's program and goals involve the exercise of his/her leadership in order to work with the Board of Education to set annual priorities, provide the Board with information that will enable them to make informed decisions regarding instructional programs, personnel and physical plant and support the instructional programs, and advance improvements, aimed toward excellence in education.

# Business Office, Auditing, Legal, Personnel & Other (13xx, 14xx)

## ❖ Budget-to-Budget Change

❖ From \$580,625 to \$591,590

❖ Increase \$10,965 or 1.888%

## ❖ Budgetary Increases/Decreases

❖ Proposed Salaries            \$6,429

❖ BOCES Services                \$4,336

❖ Purchased Services           \$ 700

❖ Supplies & Materials        \$ (500)

The Office of School Business Management is responsible for administration and coordination of the business, financial, and related activities of the District. Responsibilities and tasks include budget preparation and fiscal analysis, reports to SED, purchasing, accounting, office management, inventory management and control, legal, insurance, payroll, school lunch program, student activity funds, fringe benefits, banking and investment program, cost analysis, internal and independent audits, tuition and health charges, and accounts receivable.

# Operations and Maintenance (1620, 1621 and 1625)

## ❖ Overall Budget-to-Budget Change

❖ From \$2,392,588 to \$2,488,608

❖ Increase \$96,020 or 4.013%

## ❖ Budgetary Increases/Decreases

❖ Salaries \$ 40,083

❖ Purchased Services \$ (62,104)

❖ Equipment \$130,000

❖ Supplies & Material \$ (15,350)

❖ BOCES Services \$ 3,391

# Regular School Appropriations (20xx, 21xx, 2280, 2330, 2610, 2630, 2805, 2810, 2815, 2825, 2850)

## ❖ Budget-to-Budget Change

❖ From: \$11,654,542 To: \$11,920,697

❖ Increase \$266,155 or 2.284%

## ❖ Budget Increases/Decreases

❖ Proposed Salaries \$177,254

❖ Purchased Services \$(10,450)

❖ Supplies & Materials \$( 1,206)

❖ Textbooks \$(15,084)

❖ BOCES Services \$115,641

# Special Education

## ❖ Budget-to-Budget Change

- ❖ From: \$6,335,519 to: \$6,531,088
- ❖ Increase \$195,569 or 3.087%

## ❖ Budget Increases/Decreases

- |                        |            |
|------------------------|------------|
| ❖ Proposed Salaries    | \$ 5,469   |
| ❖ Purchased Services   | \$ 6,757   |
| ❖ Supplies & Materials | \$ (919)   |
| ❖ Tuition              | \$(16,656) |
| ❖ BOCES Tuition        | \$200,918  |

# Inter-Scholastic Athletics

- ❖ Budget-to-Budget Change
  - ❖ From: \$457,910 to: \$442,469
  - ❖ Decrease \$15,441 or (3.372%)
  - ❖ Budget Increases/Decreases
    - ❖ Proposed Salaries                   \$ 3,000
    - ❖ Purchased Services                 \$(10,754)
    - ❖ Supplies & Materials               \$( 7,687)
    - ❖ BOCES Services                     \$       0

Interscholastic sports for boys and girls are part of our educational program. Athletics is an essential component in the development of the whole child. Students participating in interscholastic athletics typically perform better academically; have improved levels of physical fitness, and model desired citizenship. The activities promote pride and tradition and impart knowledge of good habits, leadership, health and safety and an awareness of competition. The program develops and promotes both school and community identity.

# Transportation

- ❖ Overall Budget-to-Budget Change
  - ❖ 2021-2022 Budget: \$2,700,582
  - ❖ 2020-2021 Budget: \$2,682,893
  - ❖ Increase \$17,689 or .659%
- ❖ Transportation costs are principally a function of out-of-district special education placements
- ❖ Will continue to explore shared service arrangements
- ❖ West Point Tours contract extension in year 4 of 5

# Employee Fringe Benefits

- ❖ Fringe Benefits
  - ❖ Social Security and Medicare (Employers Portion) – 7.65% of Payroll
  - ❖ NYS Retirement Employer Contributions
    - ❖ TRS – 10% and ERS - 14%
  - ❖ Workers' Compensation and Unemployment Insurance
  - ❖ Health Insurance and Buy-out Stipends – OUSDHP family plan \$29,424 annually and OUSDHP individual plan \$12,792
  - ❖ Other – Contractual payments to retiring employees, vacation and sick leave buybacks
- ❖ Budget-to-Budget Change
  - ❖ From: \$6,678,830 to: \$6,838,623
  - ❖ Increase \$159,793 or 2.393%
  - ❖ Budget-to-Budget Increases/Decreases
    - ❖ TRS (\$19,763)
    - ❖ ERS (\$50,450)
    - ❖ Social Security \$19,471
    - ❖ Health Insurance \$210,535



# State Aid Update ???

## Proposed Revenue VS Proposed Expenditure

Proposed Revenues	\$34,448,586
Proposed Expenditures	\$34,448,586
Gap	\$ 0

**\*\*The District's Expenditure Budget must match the Revenue Budget\*\***

# Important Budget Dates

March 18 - Tentative

- ❑ Board Workshop/Presentation to Review Superintendent's Recommended Budget

April 8

- ❑ Board of Education Meeting

April 15

- ❑ Adoption of Budget by Board of Education

April 16

- ❑ Property Tax Report Card due to SED

April 21

- ❑ Submission of Petitions for Board of Education Candidates by 5 p.m.

May 4

- ❑ Budget Available to the Public at Each School

May 6

- ❑ Public Budget Hearing

May 10

- ❑ Budget Notice Mailed to Public

May 18

- ❑ Annual Budget Vote and School Board Election

# Questions or Comments

