



Highland Falls-Fort Montgomery Central School District

Superintendent's Proposed Budget 2020 – 2021

Appropriations

**March 12, 2020
Board of Education Meeting**

Agenda

- Budget Appropriation Assumptions
- Overview of 2020-2021 Budget
- Appropriations or Proposed Expenditures
 - Central Office
 - Teaching
 - Special Education
 - Athletics
 - Employee Fringe Benefits
- State Aid Update
- Important Budget Dates

2020-2021 Additional Budget Assumptions

- Resignations - NEW
- Additional Staffing Request

CHALLENGE. ENGAGE. EMPOWER

Estimated Expenditures for 2020 – 2021

- **ESTIMATED** Working Budget - \$33,659,898
- Budget to Budget Increase
 - \$1,572,679
- Approved budget provides authority to spend but not exceed the budget!
- Maximum Allowable Tax Levy Increase 1.53%
 - \$325,000 Assigned Fund Balance (appropriated)
 - Simple majority to pass budget
- **ESTIMATED** Tax Rate Increase: 1.53%
 - Assessment Changes Unknown
- How Revenue Changed
 - Increase to Non-Property Tax Revenue: \$1,335,240
 - Increase to Property Tax Levy: \$ 170,832
 - Revenue Budget-to-Budget Increase: \$1,506,072

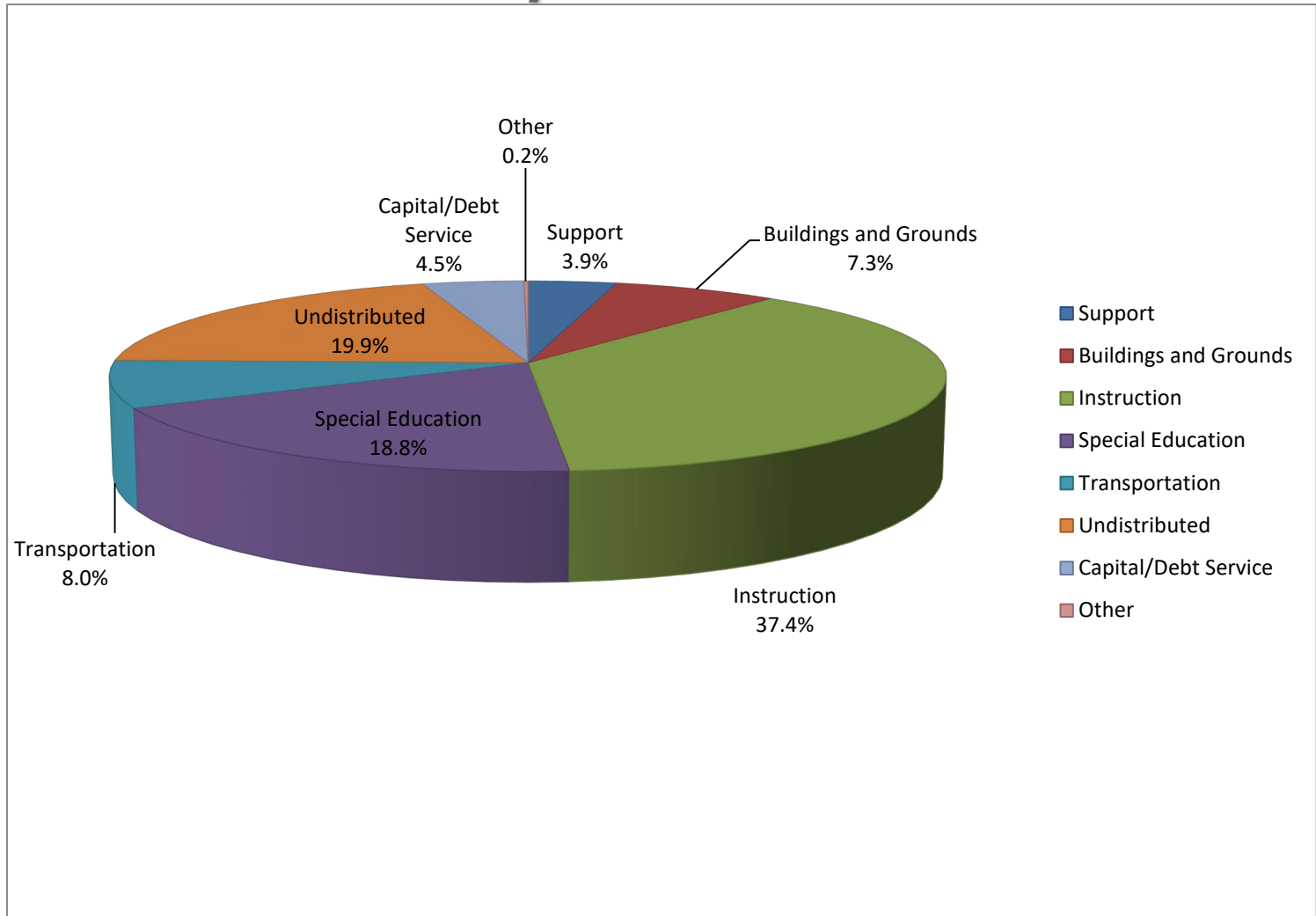
2020-21 Budget Drivers

	Salaries	\$	485,552
A2110.XXX.XX.XXXX	Instruction	\$	60,761
A2250.470.XX.XXXX	Special Education	\$	384,532
A2280.490.XXXXXX	Inst-HS-BOCES-Occupational Ed	\$	64,049
A2630.XXX.XX.XXXX	Computer Assisted Instruction	\$	182,777
A9020.800-00-8010	TRS	\$	159,741
A9030.800.00.8020	Social Security	\$	42,178
A9731.XXX.XX.XXXX	Bond Anticipation Note	\$	428,944

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>2020-2021</u>		<u>2019-20</u>	
Support	\$1,309,859	3.89%	\$1,304,117	4.06%
Buildings and Grounds	\$2,469,653	7.34%	\$2,498,599	7.79%
Instruction	\$12,588,590	37.40%	\$11,869,670	36.99%
Special Education	\$6,335,519	18.82%	\$5,925,023	18.47%
Transportation	\$2,693,722	8.00%	\$2,862,891	8.92%
Undistributed	\$6,695,229	19.89%	\$6,491,144	20.23%
Capital/Debt Service	\$1,505,326	4.47%	\$1,073,775	3.35%
Other	\$62,000	0.18%	\$62,000	0.19%
	33,659,898	100.0%	32,087,219	100%

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

- ❖ Budget-to-Budget Change

- ❖ From \$367,937 to \$361,882

- ❖ Decrease \$6,055 or 1.646%

- ❖ Budgetary Increases/Decreases

- ❖ Proposed Salaries \$ 3,296

- ❖ Purchased Services \$ 1,741

- ❖ Supplies & Materials \$ 64

- ❖ BOCES Services \$(11,129)

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 & Other (13xx, 14xx)

❖ Budget-to-Budget Change

❖ From \$587,428 to \$589,125

❖ Increase \$1,697 or 0.285%

❖ Budgetary Increases/Decreases

❖ Proposed Salaries \$ 1,579

❖ BOCES Services \$ (5,882)

❖ Purchased Services \$ 6,000

❖ Supplies & Materials \$ 0

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 \$2,461,899 to \$2,432,588

❖ Decrease \$29,311 or 1.191%

❖ Budgetary Increases/Decreases

❖ Salaries \$ 36,204

❖ Purchased Services \$(49,888)

❖ Security \$(15,000)

❖ Supplies & Material \$ 1,640

❖ BOCES Services \$(2,267)

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

❖ Budget-to-Budget Change

❖ From: \$11,419,609 To: \$12,130,282

❖ Increase \$710,673 or 6.223%

❖ Budget Increases/Decreases

❖ Proposed Salaries \$418,430

❖ Purchased Services \$(10,980)

❖ Supplies & Materials \$(700)

❖ Textbooks \$ 6,384

❖ BOCES Services \$297,539

Special Education

❖ Budget-to-Budget Change

- ❖ From: \$5,925,023 to: \$6,335,519
- ❖ Increase \$410,496 or 6.928%

❖ Budget Increases/Decreases

- | | |
|------------------------|------------|
| ❖ Proposed Salaries | \$ 25,964 |
| ❖ Purchased Services | \$(21,750) |
| ❖ Supplies & Materials | \$ 310 |
| ❖ Tuition | \$254,665 |
| ❖ BOCES Tuition | \$151,307 |

Inter-Scholastic Athletics

- **Budget-to-Budget Change**
 - From: \$450,061 to: \$458,308
 - Increase \$8,247 or \$1.832%
- **Budget Increases/Decreases**
 - Proposed Salaries \$(1,723)
 - Purchased Services \$ 1,226
 - Supplies & Materials \$ 1,244
 - BOCES Services \$ 7,500

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
 - ❖ 2020-2021 Budget: \$2,693,722
 - ❖ 2019-2020 Budget: \$2,862,891
 - ❖ Decrease \$169,169 or 5.909%
- ❖ 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 3 of 5

Employee Fringe Benefits

- ❖ Fringe Benefits
 - ❖ Social Security and Medicare (Employers Portion) – 7.65% of Payroll
 - ❖ NYS Retirement Employer Contributions
 - ❖ TRS – 10.5% and ERS - 15%
 - ❖ Workers' Compensation and Unemployment Insurance
 - ❖ Health Insurance and Buy-out Stipends – OUSDHP family plan \$28,344 annually and OUSDHP individual plan \$12,564
 - ❖ Other – Contractual payments to retiring employees, vacation and sick leave buybacks
- ❖ Budget-to-Budget Change
 - ❖ From: \$6,491,144 to: \$6,695,229
 - ❖ Increase \$204,085 or 3.144%
 - ❖ Budget-to-Budget Increases/Decreases
 - ❖ TRS \$159,741
 - ❖ ERS \$13,360
 - ❖ Social Security \$42,178
 - ❖ Health Insurance \$806
 - ❖ Unemployment (\$10,000)
 - ❖ Disability/Life Insurance (\$2,000)

Budget Draft March 12, 2020

Budget Code	Description	Additions/Deletions
A1060.400-00-4350	Dist Mtg- Election Officials	\$ 2,000
A1060.490-00-4900	Dist Mtg- BOCES Services	\$ 2,000
A1310.400-00-4720	Bus Adm-Legal Notices DW	\$ (1,000)
A2020.400-04-4730	Spvn-HS-Postage	\$ (1,000)
A2020.400-04-4750	Spvn-HS-Travel/Meetings	\$ (596)
A2020.400-04-4770	Spvn-HS-Books/Subscriptions	\$ (475)
A2020.450-03-5010	Spvn-HFIS-Material/Supplies	\$ (997)
A2020.450-04-5010	Spvn-HS-Materials/Supplies	\$ (675)
A2110.400-04-600D	Inst-HS-Music-Dues/Fees	\$ (260)
A2110.450-03-5010	Inst-HFIS-Materials/Supples SW	\$ (750)
A2110.450-06-5010	Inst-FM-Material/Supplies SW	\$ (104)
A2250.450-00-4330	Spec Ed-Coperier Materials	\$ (250)
A2610.15-03-1200	Lib-HFIS-Salary-Instruction	\$ (31,378)
A2610.15-06-1200	Lib-FM-Salary-Instruction	\$ (31,378)
A9020.800-00-8010	TRS	\$ (6,590)
A9030.800-00-8020	Social Security	\$ (4,800)
A9050.800-00-8050	Unemployment	\$ (5,000)
		\$ (81,253)

State Aid Update ???

Proposed Revenue VS Proposed Expenditure

Proposed Revenues	\$33,593,291
Proposed Expenditures	\$33,659,898
Gap	\$ 66,607

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

Important Budget Dates

March 19

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

April 2

- ❑ Board of Education Meeting

April 16

- ❑ Adoption of Budget by Board of Education

April 17

- ❑ Property Tax Report Card due to SED

April 22

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

May 5

- ❑ Budget Available to the Public at Each School

May 7

- ❑ Public Budget Hearing

May 11

- ❑ Budget Notice Mailed to Public

May 19

- ❑ Annual Budget Vote and School Board Election

Questions or Comments

