



# Highland Falls-Fort Montgomery Central School District

## **Superintendent's Proposed Budget 2019 – 2020**

### **Appropriations**

**March 14, 2019  
Board of Education Meeting**

# Historic Budget to Budget Increases

Budget Year	Budget	% Increase
2019-2020	\$31,967,156	4.44%
2018-2019	\$30,606,772	2.15%
2017-2018	\$29,759,008	4.23%
2016-2017	\$28,550,987	1.31%
2015-2016	\$28,181,395	2.43%
2014-2015	\$27,512,790	1.20%
2013-2014	\$27,171,625	4.69%
2012-2013	\$25,955,205	5.11%
2011-2012	\$24,693,581	2.74%
2010-2011	\$24,036,050	0.04%

Correction from 3.7.2019

10 Year Average 2.91%

# Agenda

- Budget Appropriation Assumptions
- Overview of 2019-2020 Budget
- Appropriations or Proposed Expenditures
  - Central Office
  - Teaching
  - Special Education
  - Athletics
  - Employee Fringe Benefits
- State Aid Update
- Important Budget Dates

# HFFM C.S.D. Budget Development Process

- November 2018 – February 2019
  - Distribution of Budget Workbooks in Excel to Schools and Departments
  - Requests Submitted to Central Office for Review and Revision or Inclusion in Budget
    - Staffing Changes
    - Travel and Conference Costs
    - Staff Development Needs
    - Materials and Supplies
    - Textbooks
    - Technology Items
    - Events - Graduation and Parent Meetings
    - BOCES Services
    - Furniture and Equipment Requests

# 2019-2020 Additional Budget Assumptions

- Resignations - NEW
  - Resignation of JROTC Instructor
  
- Additional Staffing Request
  - Computer Technician
  - Deputy District Clerk

**CHALLENGE ENGAGE EMPOWER**

# Proposed Expenditures for 2019 – 2020

- Proposed Budget - \$32,230,441
- Budget to Budget Increase
  - \$1,623,669
- Approved budget provides authority to spend but not exceed the budget!
- Proposed Tax levy Increase 2.92%
  - \$350,000 Assigned Fund Balance (appropriated)
  - Simple majority to pass budget
- **ESTIMATED** Tax Rate Increase: 2.92%
  - Assessment Changes Unknown
- How Revenue Changed
  - Increase to Non-Property Tax Revenue: \$1,353,277
  - Increase to Property Tax Levy: \$ 317,170
  - Decrease in Use of Fund Balance: \$ (190,000)
  - Revenue Budget-to-Budget Increase: \$1,480,447

# 2019-20 Budget Drivers

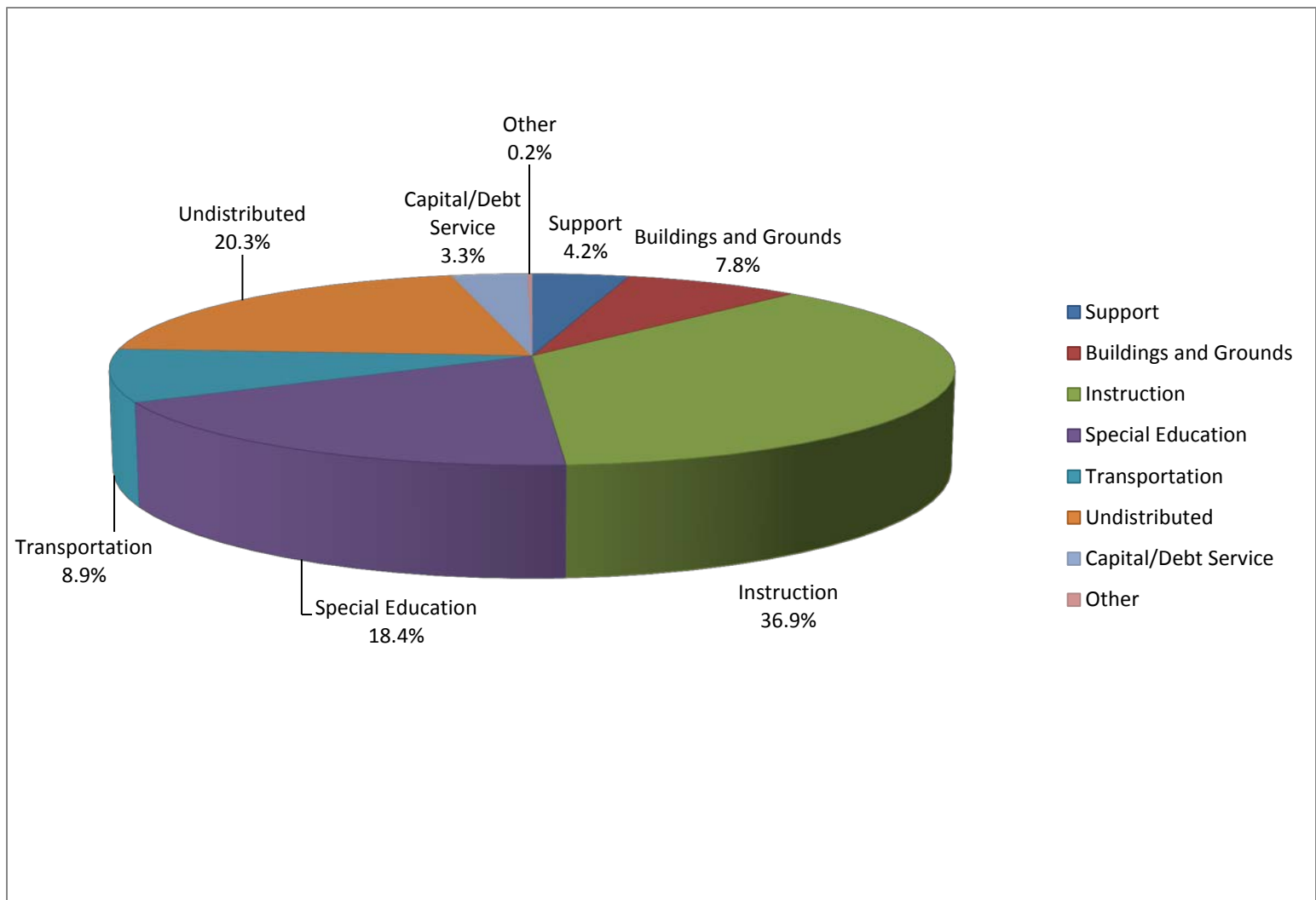
		Salaries			\$	700,934
A162X.XXX.XX.XXXX		Operation & Maintenance			\$	73,015
A1625.XXX.XX.XXXX		Security			\$	165,000
A2110.XXX.XX.XXXX		Instruction			\$	82,400
A2250.470.XX.XXXX		Special Education			\$	236,891
A2630.XXX.XX.XXXX		Computer Assisted Instruction			\$	41,154
A5540.400-00-40XX		Contract Transportation			\$	167,971
A9010.800-00-8000		ERS			\$	36,339
A9030.800.00.8020		Social Security			\$	66,778
A9060.800-00-8040		Health Insurance			\$	99,913

# 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%



# 2019-2020 Proposed Budget Distribution by Function



# Appropriations by Function

<u>Budget Category</u>	<u>2019-2020</u>		<u>2018-2019</u>	
Support	\$1,364,931	4.23%	\$1,300,719	4.25%
Buildings and Grounds	\$2,505,539	7.77%	\$2,196,004	7.17%
Instruction	\$11,888,574	36.89%	\$11,144,542	36.41%
Special Education	\$5,925,023	18.38%	\$5,639,227	18.42%
Transportation	\$2,862,891	8.88%	\$2,697,765	8.81%
Undistributed	\$6,547,708	20.32%	\$6,464,277	21.12%
Capital/Debt Service	\$1,073,775	3.33%	\$1,104,238	3.61%
Other	\$62,000	0.19%	\$60,000	0.20%
	<b>32,230,441</b>	<b>100.0%</b>	<b>30,606,772</b>	<b>100%</b>

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

- ❖ Budget-to-Budget Change

  - ❖ From \$357,689 to \$368,437

  - ❖ Increase \$10,748 or 3.005%

- ❖ Budgetary Increases/Decreases

  - ❖ Proposed Salaries \$ 9,908

  - ❖ Purchased Services \$ 1,000

  - ❖ Supplies & Materials \$(1,000)

  - ❖ BOCES Services \$ 840

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 \$575,469 to \$608,042

❖ Increase \$32,573 or 5.66%

## ❖ Budgetary Increases/Decreases

❖ Proposed Salaries           \$( 2,458)

❖ BOCES Services             \$ 8,181

❖ Purchased Services         \$ 26,850

❖ 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 \$2,196,004 to \$2,505,539

❖ Increase \$309,535 or 14.095%

## ❖ Budgetary Increases/Decreases

❖ Salaries \$ 71,520

❖ Equipment \$ 32,000

❖ Purchased Services \$ 26,507

❖ Security \$165,000

❖ Supplies & Material \$( 24,650)

❖ BOCES Services \$ 39,158

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

## ❖ Budget-to-Budget Change

❖ From: \$10,705,044 To: \$11,438,513

❖ Increase \$733,469 or 6.852%

## ❖ Budget Increases/Decreases

❖ Proposed Salaries \$571,681

❖ Purchased Services \$ 20,911

❖ Supplies & Materials \$ 20,943

❖ Textbooks \$ 18,479

❖ BOCES Services \$101,455

# Special Education

## ❖ Budget-to-Budget Change

- ❖ From: \$5,639,227 to: \$5,925,026
- ❖ Increase \$285,796 or 5.068%

## ❖ Budget Increases/Decreases

- |                        |             |
|------------------------|-------------|
| ❖ Proposed Salaries    | \$ 48,905   |
| ❖ Purchased Services   | \$ 21,500   |
| ❖ Supplies & Materials | \$ 0        |
| ❖ Tuition              | \$ 266,695  |
| ❖ BOCES Tuition        | \$( 51,304) |

# Inter-Scholastic Athletics

- **Budget-to-Budget Change**
  - From: \$439,498 to: \$450,061
  - Increase \$10,563 or \$2.403%
- **Budget Increases/Decreases**
  - Proposed Salaries \$ 4,223
  - Purchased Services \$ 8,369
  - Supplies & Materials \$( 529)
  - BOCES Services \$(1,500)

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

- ❖ 2019-2020 Budget: \$2,862,891

- ❖ 2018-2019 Budget: \$2,697,765

- ❖ Increase \$165,126 or 6.121%

- ❖ Contractual increased applied at 3.0%

- ❖ New runs to East Ramapo, Pine Valley CSD, Pearl River CSD and Cornwall CSD totaling \$206,824

- ❖ Increased 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 2 of 5

# Employee Fringe Benefits

- ❖ Fringe Benefits
  - ❖ Social Security and Medicare (Employers Portion) – 7.65% of Payroll
  - ❖ NYS Retirement Employer Contributions
    - ❖ TRS - 9.5% and ERS - 15%
  - ❖ Workers' Compensation and Unemployment Insurance
  - ❖ Health Insurance and Buy-out Stipends – OUSDHP family plan \$27,792 annually
  - ❖ Other – Contractual payments to retiring employees, vacation and sick leave buybacks
- ❖ Budget-to-Budget Change
  - ❖ From: \$6,464,277 to: \$6,547,708
  - ❖ Increase \$83,431 or 1.291%
  - ❖ Budget-to-Budget Increases/Decreases
    - ❖ TRS (\$99,299)
    - ❖ Unemployment (\$2,000)
    - ❖ Workers Compensation (\$18,300)
    - ❖ ERS \$36,339
    - ❖ Social Security \$66,778
    - ❖ Health Insurance \$99,913

# Budget Draft March 14, 2019

Budgetary Appropriations					
Budget Code	Description				Additions/Deletions
A1040.160-00-1600	District Clerk Salary			\$	2,500
A2110.130-04-1310	Inst-HS-JROTC Program			\$	(10,000)
A2250.470-00-4680	Tuition - Spec Ed Emergency			\$	110,000
A2250.490-00-4920	Tuition - Rockland BOCES			\$	70,000
A2250.490-00-4930	Tuition - Putnum/No West BOCES			\$	70,000
A2630.160-00-1600	Computer Assisted Instruction - Salary			\$	35,000
A2630.490-00-4900	Computer Assisted Instruction - BOCES			\$	(20,000)
A9010.800-00-8010	ERS			\$	5,411
A9020.800-00-8010	TRS			\$	(1,322)
A9030.800-00-8020	Social Security			\$	1,696
				\$	263,285

# State Aid Update ???

## Proposed Revenue VS Proposed Expenditure

Proposed Revenues	\$32,087,219
Proposed Expenditures	\$32,230,441
Gap	\$ 143,222

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

# Potential Reductions That Do Not Directly Impact Instruction

• Forensic Audit	\$ 20,000
• Vehicle	\$ 42,000
• Computer Technician	\$ 15,000
• Benefits	\$ 4,530
• Groundsman/Custodian	\$ 46,765
• Benefits	\$ 10,591
• Clerical	\$ 38,000
• Benefits	\$ 8,607
<b>TOTAL</b>	<b>\$185,493</b>

# Important Budget Dates

March 28

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

April 22

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

April 4 or 25

- ❑ Adoption of Budget by Board of Education

April 29

- ❑ Property Tax Report Card due to SED

May 6

- ❑ Budget Available to the Public at Each School

May 9

- ❑ Public Budget Hearing

May 13

- ❑ Budget Notice Mailed to Public

May 21

- ❑ Annual Budget Vote and School Board Election

# Questions or Comments

