

HARPURSVILLE CENTRAL SCHOOL



**Budget Hearing
for the
2020-2021 School Year Proposed Budget
May 28, 2020**



TONIGHT'S TOPICS

- Budget goals
- Projected expenditures
- Projected revenues
 - State aid – Based on 2020-21 NYS Budget
 - Local revenue
 - “Other” revenue
- Summary – comparison of projected revenues and expenditures
- Next steps



BUDGET GOALS

- Provide an instructional program that meets the educational needs of all students
- Maintain the elimination of structural deficits in our budgets
 - There is no projected deficit for the 2019-20 fiscal year
- Continue to operate with minimal or no use of reserves
- Promote the fiscal health and stability of the school district
- Incorporate a capital outlay project



CAPITAL OUTLAY PROJECT

- **Fiscal Year 2020-21**
 - **5 air conditioning units at the High School**
 - **Classroom 101, Nurses Area 115, Library Storage 203A, Network Closet 205B, and Classroom 315**



EXPENDITURES

Developed using:

- Current staff of record
- Known benefit rate changes
 - Moved Medicaid eligible people from the Medicare Supplemental Plan to a more cost effective Medicare Advantage Plan
- Known contractual costs/estimated contractual increases
- Known debt service payments
- BOCES services based on the Final Request for Services
- Historical and market trends; current year projections



EXPENDITURES

| EXPENDITURES | 2019-2020 ORIGINAL BUDGET | 2020-2021 Proposed Budget (5/28/20) | % INCREASE BUDGET TO BUDGET | \$ INCREASE BUDGET TO BUDGET |
|----------------------------|---------------------------|-------------------------------------|-----------------------------|------------------------------|
| INSTRUCTIONAL SALARIES | \$ 4,676,297.00 | \$ 4,762,977.00 | 1.85% | \$ 86,680.00 |
| NON-INSTRUCTIONAL SALARIES | \$ 1,814,401.00 | \$ 1,926,883.00 | 6.20% | \$ 112,482.00 |
| EQUIPMENT | \$ 197,919.00 | \$ 42,750.00 | -78.40% | (\$ 155,169.00) |
| CONTRACTUAL EXPENSES | \$ 1,755,086.00 | \$ 1,734,725.00 | -1.16% | (\$20,361.00) |
| MATERIALS AND SUPPLIES | \$ 449,710.00 | \$ 473,110.00 | 5.20% | \$ 23,400.00 |
| BOCES | \$ 4,475,500.00 | \$ 4,381,381.00 | -2.10% | (\$94,119 .00) |
| DEBT SERVICE | \$ 1,763,423.00 | \$ 1,826,763.00 | 3.59% | \$ 63,340.00 |
| BENEFITS | \$ 5,128,895.00 | \$ 5,191,873.00 | 1.23% | \$ 62,978.00 |
| TRANSFERS | \$ 50,000.00 | \$ 150,000.00 | 200.00% | \$ 100,000.00 |
| TOTAL | \$20,311,231.00 | \$ 20,490,462.00 | 0.88% | \$ 179,231.00 |



SUMMARY OF PLANNED CHANGES IN EXPENDITURES

- *Instructional Salaries*
- **\$86,680 increase** based on contractual agreements.
- *Non-Instructional Salaries*
- **\$112,482 increase** based on contractual agreements.
- *Equipment*
- **\$155,169 decrease** is related to the use of E-rate monies for the one time expenditures for the 19-20 fiscal year. There were decreases in the maintenance and state aid equipment lines as well
- *Contractual*
- **\$20,361 decrease** is related to off campus tuition costs that are non-BOCES.
- *Material and Supplies*
- **\$23,400 increase.** There were increases in educational supply lines as well as the maintenance supply lines.



SUMMARY OF PLANNED CHANGES IN EXPENDITURES

BOCES

\$94,119 decrease is mostly related directly to different approach to educating some of our Special Education students

Debt Service

\$63,340 increase, known debt service costs

Benefits

\$62,978 increase related to our projected staff and related benefit increases

Transfers

\$100,000 increase is related to the Capital Outlay project.



3-PART: ADMINISTRATIVE COMPONENT

| Administrative Component | 2019-2020 Budget | 2020-2021 Proposed Budget (5/28/20) | Variance |
|----------------------------|--------------------|-------------------------------------|-----------------|
| Board of Education | \$40,750 | \$37,500 | (\$3,250) |
| Chief School Officer | \$199,909 | \$204,341 | \$4,432 |
| Finance | \$309,250 | \$302,562 | (\$6,688) |
| Staff | \$99,930 | \$121,895 | \$21,965 |
| Special Items | \$216,725 | \$213,621 | (\$3,104) |
| Administrative-Instruction | \$533,944 | \$575,145 | \$41,201 |
| Employee Benefits | \$583,567 | \$590,934 | \$7,367 |
| TOTAL | \$1,984,075 | \$2,045,998 | \$61,923 |



3-PART: PROGRAM COMPONENT

| Program Component | 2019-2020 Budget | 2020-2021 Proposed Budget (5/28/20) | Variance |
|--------------------------------------|---------------------|-------------------------------------|-----------------|
| Teaching | \$8,302,340 | \$8,350,925 | \$48,585 |
| Library & Audiovisual | \$95,719 | \$97,860 | \$2,141 |
| Computer Assister Instruction | \$759,575 | \$635,983 | (\$123,592) |
| Guidance | \$127,187 | \$130,224 | \$3,037 |
| Educational Related Support Services | \$347,457 | \$312,989 | (\$34,468) |
| Co-Curricular Activities | \$54,600 | \$48,700 | (\$5,900) |
| Interscholastic Athletic | \$225,043 | \$229,116 | \$4,073 |
| Transportation | \$1,010,316 | \$1,005,729 | (\$4,587) |
| Employee Benefits | \$4,251,197 | \$4,307,415 | \$56,218 |
| Interfund Transfers | \$50,000 | \$150,000 | \$100,000 |
| TOTAL | \$15,223,434 | \$15,268,941 | \$45,507 |



3-PART: CAPITAL COMPONENT

| Capital Component | 2019-2020 Budget | 2020-2021 Proposed Budget (5/28/20) | Variance |
|---------------------------------|--------------------|-------------------------------------|-----------------|
| Operation and Plant Maintenance | \$1,046,168 | \$1,055,236 | \$9,068 |
| Buses | \$0 | \$0 | \$0 |
| Employee Benefits | \$294,131 | \$293,524 | (\$607) |
| Debt Service | \$1,763,423 | \$1,826,763 | \$63,340 |
| Other Transfers | \$0 | \$0 | \$0 |
| TOTAL | \$3,103,722 | \$3,175,523 | \$71,801 |



REVENUES

Developed using:

- Tax levy limit calculation – Submitted 3/1/20
- NYS Budget 2020-21 for state aid
- Prior year trends/data for other revenues



REVENUES

| REVENUE | 2019-2020 ORIGINAL BUDGET | 2020-2021 Proposed Budget (5/28/20) | % INCREASE BUDGET TO BUDGET | \$ INCREASE BUDGET TO BUDGET |
|-----------------------------|---------------------------|-------------------------------------|-----------------------------|------------------------------|
| TAX LEVY | \$4,257,293 | \$4,355,877 | 2.32% | \$98,584 |
| OTHER REVENUE | \$756,755 | \$627,423 | (17.09%) | (129,332) |
| STATE AID | \$14,797,183 | \$14,914,162 | 0.79% | \$116,979 |
| APPROPRIATED RESERVES | \$0 | \$0 | 0.00% | \$0 |
| APPROPRIATED FUND BALANCE | \$500,000 | \$593,000 | 18.60% | \$93,000 |
| TOTAL REVENUE BUDGET | \$20,311,231 | \$20,490,462 | 0.88% | \$179,231 |



PLANNED REVENUES

Tax Levy

| REVENUE | 2019-2020 ORIGINAL BUDGET | 2020-20201 DRAFT BUDGET (5/28/20) | % INCREASE BUDGET TO BUDGET | \$ INCREASE BUDGET TO BUDGET |
|-----------------|----------------------------------|--|------------------------------------|-------------------------------------|
| TAX LEVY | \$4,257,293 | \$4,355,877 | 2.32% | \$98,584 |

NOTES:

- 2.32% is the maximum allowable limit under the tax cap law
 - The district would remain compliant under the law with this levy
- 1% change to the tax levy is approx. \$42,573



REVENUES

“State Aid”

| <u>Type of Aid</u> | <u>2019-20 ORIGINAL BUDGET</u> | <u>2020-2021 DRAFT BUDGET 5/28/20</u> | |
|-----------------------------|--------------------------------|---------------------------------------|---|
| Foundation Aid | \$10,535,097 | \$10,531,098 | includes \$100,000 of community schools aid |
| Excess Cost Aid | \$448,000 | \$459,000 | |
| Building Aid | \$1,309,395 | \$1,313,619 | |
| Transportation Aid | \$1,155,558 | \$1,164,000 | |
| BOCES Aid | \$1,276,234 | \$1,378,695 | |
| Tuition Aid Handicapped | \$0 | \$0 | |
| Instructional Materials Aid | \$72,899 | \$67,750 | |
| TOTAL STATE AID | \$14,797,183 | \$14,914,162 | |



SUMMARY...

- The proposed budget for the 2020-21 school year is:

\$20,490,462

- Key budget points:
 - Budget to Budget increase of .88%.
 - Continued elimination of the planned use of reserves.
 - All instructional and extra-curricular programs remain intact.



NEXT STEPS

Budget Vote June 9, 2020 (budget vote is to be done via absentee ballots).

Ballots are due to the district by 5:00 PM on June 9, 2020





THANK YOU!

