

Alden Central School District



2019-20 Budget
Board of Education Meeting
April 4, 2019

Agenda

- Board member questions from the March 21st presentation
- Revised preliminary budget
- Revenue & State budget update
- Review of proposed propositions
- Discussion



Proposed Expenditure Budget

2019-20 Projected Budget



Preliminary Expenditure Budget as of February 7, 2019

\$34,822,609

Adjustments:

| | | |
|---|----------|------------|
| Savings from a teacher retirement | 03/07/19 | (\$58,369) |
| Staffing adjustments due to student class selections and enrollment | 03/07/19 | (80,874) |
| Work Based Learning - Bulldog Manufacturing Initiative | 03/07/19 | 2,964 |
| Health Services - Additional services required | 03/07/19 | 13,271 |
| Additional unemployment costs | 03/07/19 | 46,800 |
| Library Furniture - High School | 03/21/19 | (25,000) |
| Library Furniture - Middle School | 03/21/19 | (16,542) |
| Library Furniture - Intermediate School | 03/21/19 | (19,775) |
| Maintenance Equipment - Scrubber | 03/21/19 | (10,000) |
| Lifeguards - Reduce costs to reflect closure of pool complex | 03/21/19 | (8,074) |
| Administrative reductions, including Board of Education trainings and conferences | 03/21/19 | (4,000) |
| Savings from support staff retirements | 04/04/19 | (22,120) |
| Realignment of the athletic trainer position | 04/04/19 | (1,785) |

(\$183,504)

Revised Expenditure Budget as of April 4, 2019

\$34,639,105

Revenue:

| | |
|---|---------------------|
| Non-Property Tax Revenue | \$16,147,901 |
| Property Tax Levy - 2.79% Increase | 15,299,404 |
| Total Revenue | \$31,447,305 |

Use of Fund Balance:

| | |
|---|--------------------|
| Appropriated Fund Balance for Next Year's Taxes | \$3,000,000 |
| Debt Service Reserve | 100,000 |
| Workers' Compensation Reserve | 45,000 |
| Unemployment Reserve | 46,800 |
| Total Fund Balance | \$3,191,800 |

Total Revenue and Fund Balance

\$34,639,105

Proposed Expenditure Budget

- The expenditure budget presented maintains current programs K-12 and a full complement of secondary electives.
- It includes the continuation of the One-to-the-World initiative started in 2018-19. All fifth grade students will receive a device for the 2019-20 school year, in addition to all students in grade 6 and grades 9 to 12.
- The proposed budget will also include work based learning opportunities at the High School, including the new Bulldog Manufacturing initiative. A presentation will be made to the Board in June.
- Represents a year-to-year increase of \$666,725 or 1.96%.
- Includes funds for facility repairs and improvements.

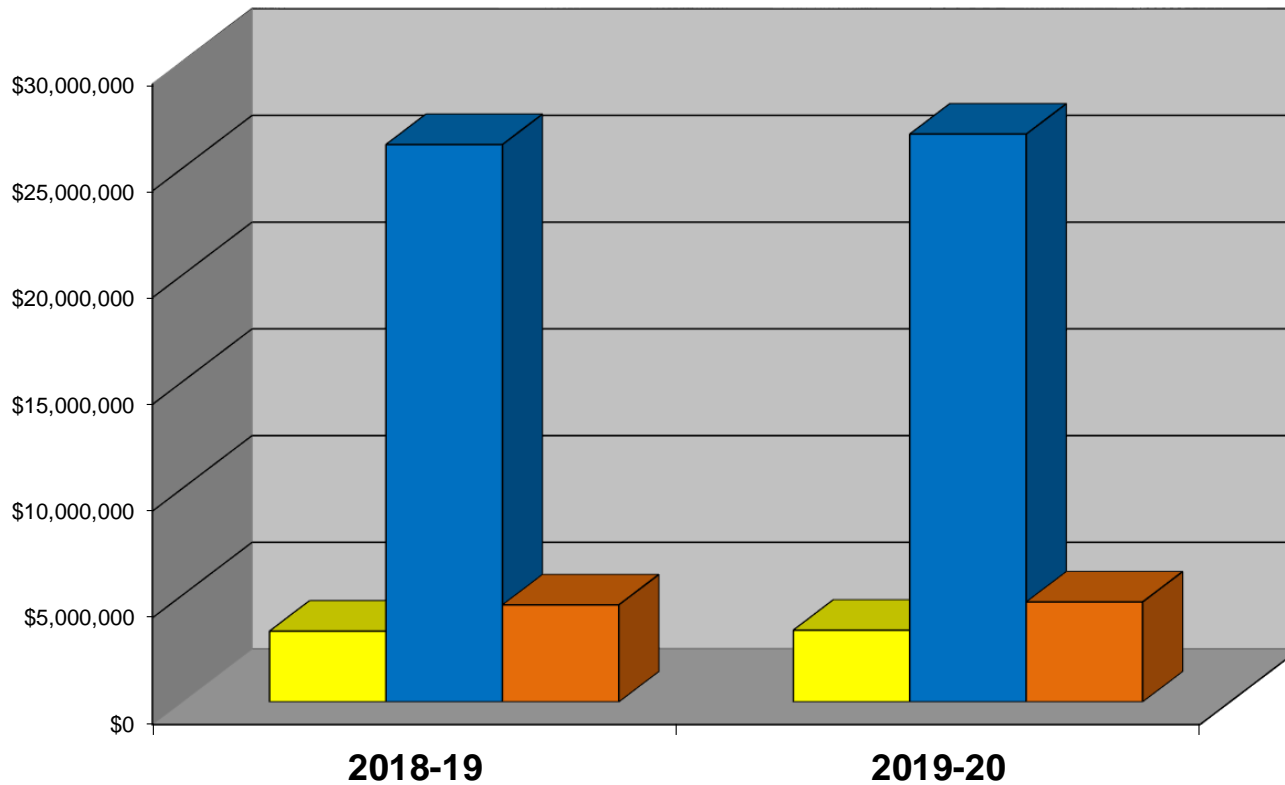


Proposed Expenditure Budget by Component

| Component | 2018-19 | 2019-20 | Variance |
|-------------------------|---------------------|---------------------|------------------|
| Administrative | \$3,314,990 | \$3,359,170 | \$44,180 |
| Program | 26,111,518 | 26,598,923 | 487,405 |
| Capital | 4,545,872 | 4,681,012 | 135,140 |
| Total | \$33,972,380 | \$34,639,105 | \$666,725 |
| Percent Increase | | | 1.96% |



2019-20 Expenditure Budget Breakdown by Component Area



■ Administrative

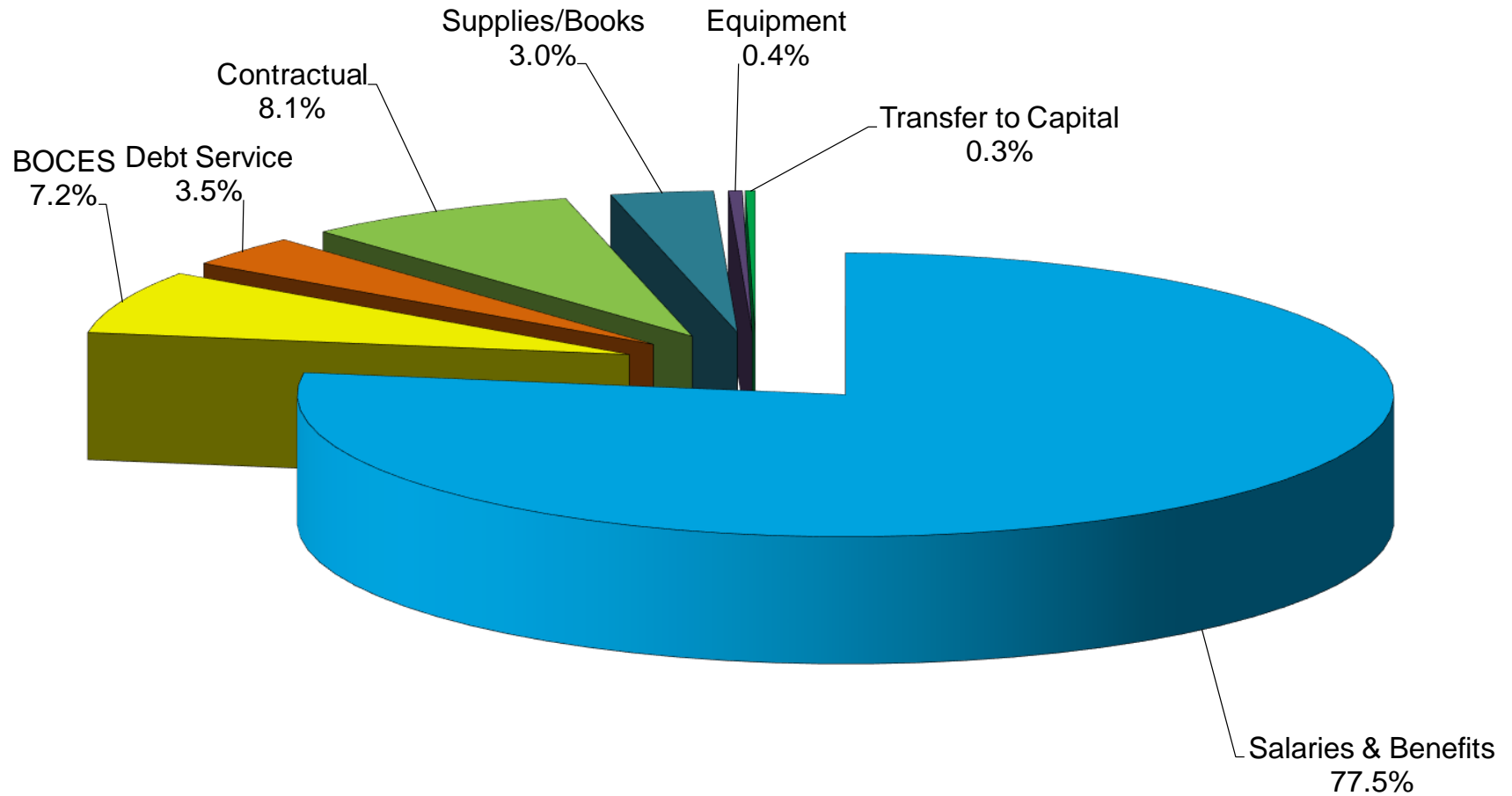
■ Program

■ Capital

2019-20 Expenditure Breakdown (By Category)

| Item | 2018-19 | 2019-20 | Change |
|---------------------|---------------------|---------------------|------------------|
| Salaries | \$17,311,436 | \$17,868,503 | \$557,067 |
| Benefits | 8,687,046 | 8,969,373 | 282,327 |
| Contractual | 2,872,864 | 2,791,010 | (81,854) |
| BOCES | 2,636,689 | 2,494,516 | (142,173) |
| Debt Service | 1,133,765 | 1,227,871 | 94,106 |
| Supplies/Books/Fuel | 1,088,229 | 1,046,622 | (41,607) |
| Equipment | 142,351 | 141,210 | (1,141) |
| Transfer to Capital | 100,000 | 100,000 | 0 |
| Total | \$33,972,380 | \$34,639,105 | \$666,725 |

2019-20 Expenditure Breakdown (By Category)



Revenue Budget



State Budget Update

- The State budget was approved
- \$961 million State Aid increase, including \$618 million in Foundation Aid and \$342 million for expenditure driven aids
- Approved a variation of the Executive's proposal to implement a Foundation Aid redistribution, Districts with like schools identified by the DOB as high need and underfunded (5% below district average) will need to identify how they will equitably distribute funding
- The tax cap was made permanent with no changes/adjustments
- Rejected the proposal to consolidate expense driven aids
- Rejected the proposal to reduce building aid reimbursements

State Budget Update

- Increases the BOCES District Superintendent cap
- Creation of a Teachers' Retirement System (TRS) reserve
- Staggers building condition surveys
- Rejects the requirement to mandate seat belt use on school buses
- No action taken on stop cameras on buses (yet)
- Requires all employers provide employees with three hours of paid leave to vote
- No word on changes to STAR program



2019-20

Proposed State Aid Estimate

| State Aid Category | 2018-19 Budget | 2019-20 Budget | Increase/ Decrease |
|-------------------------------------|---------------------|---------------------|-----------------------|
| Foundation Aid | \$9,427,149 | \$9,533,491 | \$106,342 |
| Transportation Aid | 1,828,430 | 1,884,537 | 56,107 |
| BOCES Aid | 843,151 | 1,052,660 | 209,509 |
| Public Excess Cost Aid | 118,134 | 114,556 | (3,578) |
| Private Excess Cost Aid | 351,218 | 275,835 | (75,383) |
| Hardware Aid | 28,360 | 27,873 | (487) |
| Software, Library and Textbook Aid | 137,782 | 132,340 | (5,442) |
| Building Aid | 1,104,400 | 976,591 | (127,809) |
| Supplemental Public Excess Cost Aid | 878 | 878 | 0 |
| Total Projected State Aid | \$13,839,502 | \$13,998,761 | \$159,259 |

Increase in State Aid over the prior year

1.15%

2019-20

Proposed Revenue Budget

| Revenue Description | 2018-19 | 2019-20 | Change |
|--------------------------------|---------------------|---------------------|------------------|
| State Aid | \$13,839,502 | \$13,998,761 | \$159,259 |
| County Sales Tax | 1,775,000 | 1,800,000 | 25,000 |
| Local Sources | 280,031 | 299,140 | 19,109 |
| Federal Sources | 50,000 | 50,000 | 0 |
| Use of Fund Balance & Reserves | 3,143,550 | 3,191,800 | 48,250 |
| Property Tax Levy | 14,884,297 | 15,299,404 | 415,107 |
| Total Projected Revenue | \$33,972,380 | \$34,639,105 | \$666,725 |



Propositions and Board Vacancies

Proposition No. 1 – 2019-20 Budget

- **Authorization to adopt the 2019-20 budget of \$34,639,105.**
 - The 2019-20 proposed expenditure increase is \$666,725. This represents a 1.96% increase over the 2018-19 budget.
 - The expenditure budget presented maintains current programs K-12 and a full complement of secondary electives.
 - It includes the continuation of the One-to-the-World initiative started in 2018-19. All fifth grade students will receive a device for the 2019-20 school year, in addition to all students in grade 6 and grades 9 to 12.
 - The proposed budget will also include work based learning opportunities at the High School, including the new Bulldog Manufacturing initiative.

Proposition No. 2 – Purchase of Buses

- **Authorization to purchase two (2) 66-passenger buses and three (3) 29-passenger buses at a maximum cost of \$435,000**
- Expense to be paid from existing voter approved capital reserve funds
- Voter approval required to expend capital reserve funds
- No additional tax impact



Proposition No. 3 – Purchase of Buildings and Grounds Equipment

- **Authorization to purchase buildings and grounds equipment at a maximum cost of \$110,000**
- The District is seeking to purchase a Ford F-350 pick-up with plow, a 92 horsepower four-wheel drive tractor with hydraulic shuttle transmission, cab and front loader, a synthetic turf groomer with brushes, magnet sweeper and tines, a synthetic turf deep cleaner with screen and micron hepa filter and a synthetic turf surface cleaner
- Expense to be paid from existing voter approved capital reserve fund
- Voter approval required to expend capital reserve funds
- No additional tax impact



Non-Binding Proposition No. 4 – Naming of Athletic Complex

- **Seeking public input on the proposed name of the athletic complex at the main campus as either:**
 - Alden Alumni Sports Complex OR Alden Sports Park



Board of Education Vacancies

There will be two (2) Board of Education vacancies on the ballot:

- The two (2) candidates receiving the highest vote totals shall be elected to full five-year terms - July 1, 2019 to June 30, 2024



Discussion
