

Freeport Public Schools



DRAFT

2019-2020 Budget Overview

Board of Education Meeting

May 8, 2019



Governor's Executive Budget Highlights of 2019-2020

- Total State Aid to School Districts to increase by \$961 million.
 - Represents a 3.6% increase
 - Foundation Aid will increase \$618 million
 - Expense Driven Aid will increase \$342 million

- Regents Proposal & Educational Conference Board recommends \$2.2 Billion to maintain current programs.



Governor's Executive Budget Highlights of 2019-2020

- Provides for **no plan** to fully phase-in the Foundation Aid Formula.
- Accepts making the property tax cap permanent.
- Rejects the consolidation 11 reimbursement aids.
- Rejects any adjustments and reductions to building aid reimbursement rates.
- Authorizes school districts to establish a TRS Reserve Fund.
- Includes \$1.5 Million to support enhanced mental health & school climate support services.
- Includes \$1.5 Million to support Districts with increased refugee & immigrant populations and unaccompanied minors.



2019-2020 Proposed Budget Tax Levy Cap

- The Tax Levy Cap is the amount of dollars that can be levied by the tax payers that requires only a 50% approval by the voters.
- Allowable Tax Levy Growth
Factor (2.44% CPI Increase or Capped at 2.0%) = 2.0%

After allowable exclusions and other adjustments allowed under the Tax Levy Cap provisions:

- Allowable Tax Levy Cap - 3.58% or \$3,113,743
- Prior Year Allowable Carryover Tax Levy Cap - 1.54% or \$1,339,440
- **Projected Tax Levy Cap calculated to be 5.12% or \$4,453,183**



2019-2020 Proposed Budget Expenditures Major Cost Factors

- Required Increase in Mandated Costs
- Special Education/BOCES
- Contractual Salaries and Fringe Benefits
- Increase in Staff Positions
- Transportation, Facilities, Technology, Program, Materials, Equipment, & Other Costs



2019-2020 Proposed Budget Additional Staffing Being Considered

- FHS – (1.0) Social Studies Teacher
- Dodd – (3.0) Math Teacher, Bi-lingual Math Teacher, Bi-lingual SWD Self-Contained Teacher
- Atkinson – (1.0) Security Aide
- Atkinson – (1.0) Guidance Counselor
- Athletics – (1.0) Winter Track Coach
- District-Wide – (1.0) Math Specialist Grades 5-8
- District-Wide – (3.0) Teaching Assistants



2019-2020 Proposed Expenditure Budget

Proposed Expenditure Increase = \$4.9 Million or 2.74%

Component	2018-2019	2019-2020	Variance: \$	%
Administrative	\$19,154,383	\$19,674,449	\$520,066	2.72%
Program	\$141,803,245	\$145,958,053	\$4,154,808	2.93%
Capital	\$18,968,452	\$19,215,130	\$246,678	1.30%
Total:	\$179,926,080	\$184,847,632	\$4,921,552	2.74%



Analysis of Revenue Sources for 2019-2020

Description	Budget 2018-19	Budget 2019-20	Variance
State Aid	\$78,020,373	\$81,861,256	\$3,840,883
Other Sources of Revenue/Reserves	\$14,963,136	\$16,148,136	\$1,185,000
Total Non-Tax Revenue	\$92,983,509	\$98,009,392	\$5,025,883
Tax Levy Revenue	\$86,942,571	\$86,838,240	(\$104,331)
Total Revenues	\$179,926,080	\$184,847,632	\$4,921,552

Fifth year in a row the District has decreased the tax levy!



Proposed Tax Levy for 2019-2020

The Tax Levy *decrease* for
2019-2020 is 0.12%

- *Fifth year in a row the District has decreased the tax levy!*
- *Tax Levy decrease seven out of the last twelve years!*
- *Twelve year average tax levy increase only 1.15%*



Freeport Tax Levy History

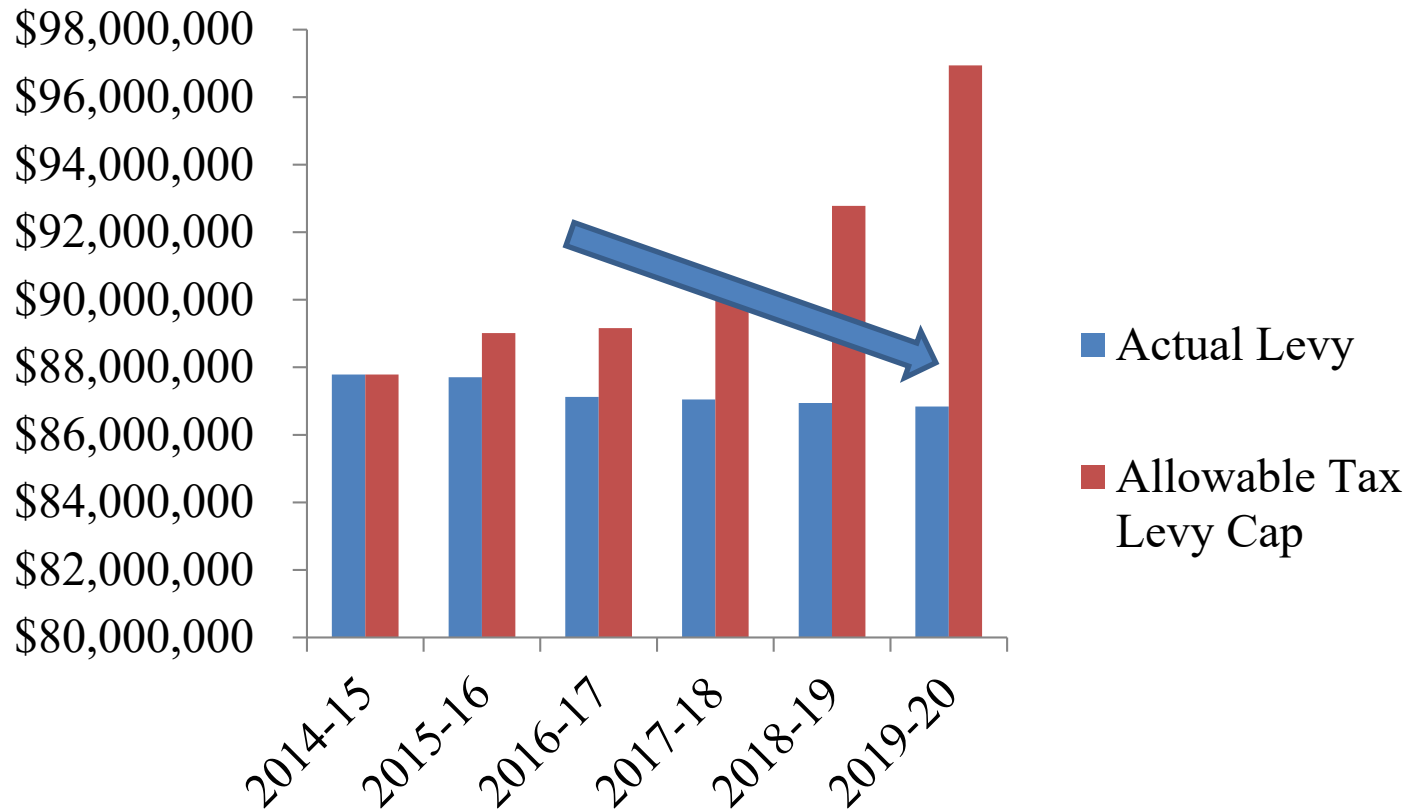
- **The Tax Levy has been decreased for the last 5 years in a row**

- **The Tax Levy has been decreased in 7 of the last 12 years**

- **The average Tax Levy increase for the past 12 year is only 1.15%**



Historical View – Tax Levy



The Tax Levy has been decreased the last 5 years in a row



Planned Capital Projects

- General Fund - Transfer to Capital Fund
- Capital Reserve Funds – 2009 & 2017



Proposed Capital Projects Transfer to Capital Fund (General Fund)

- Masonry Restoration, Exterior Brick Repointing & Replacement and Waterproofing - Columbus
- Security Upgrades/Entry Vestibules– Atkinson, Bayview, Columbus, New Visions, District-Wide
- Security Upgrades/Interior & Exterior Doors & Hardware – Giblyn, Archer, District-Wide
- Window Replacement – Dodd, Giblyn, District-Wide
- Locker Room, Replace HVAC and Drainage - FHS
- Air Conditioning – District-Wide
- Classroom/Flooring/Lighting Renovations – District-Wide
- Science Room Renovations – FHS and Atkinson
- Bathroom Renovations – District-Wide
- Ceiling Tile & Lighting Replacements – District-Wide
- Grounds, Steps, Foundations, Sidewalks, Playgrounds, Parking Lots – FHS, Archer, Bayview, District-Wide
- Bleachers Replacement – FHS
- Press Box – FHS
- Electronic Signs – Atkinson, Dodd, District-Wide
- Exterior Improvements/Renovations – Dodd, District-Wide

NOTE: The above list of Capital projects is much greater than the allocated budget. Although the District will make every effort to complete as many projects on this list as possible, the total amount¹³ of projects completed will depend on the pricing that is received following the bidding process.



Proposition to Authorize to Expend From Capital Reserve Fund

- Proposition for District-Wide Capital Projects from the Capital Reserve 2009: \$1.5 Million
- Proposition for District-Wide Capital Projects from the Capital Reserve 2017: \$2.5 Million

No additional cost to the taxpayers



Proposed Capital Projects Capital Reserve Fund

- Masonry Restoration, Exterior Brick Repointing & Replacement and Waterproofing - Columbus
- Security Upgrades/Entry Vestibules– Atkinson, Bayview, Columbus, New Visions, District-Wide
- Security Upgrades/Interior & Exterior Doors & Hardware – Giblyn, Archer, District-Wide
- Window Replacement – Dodd, Giblyn, District-Wide
- Locker Room, Replace HVAC and Drainage - FHS
- Air Conditioning – District-Wide
- Classroom/Flooring/Lighting Renovations – District-Wide
- Science Room Renovations – FHS and Atkinson
- Bathroom Renovations – District-Wide
- Ceiling Tile & Lighting Replacements – District-Wide
- Grounds, Steps, Foundations, Sidewalks, Playgrounds, Parking Lots – FHS, Archer, Bayview, District-Wide
- Bleachers Replacement – FHS
- Press Box – FHS
- Exterior Improvements/Renovations – Dodd, District-Wide

NOTE: The above list of Capital projects is much greater than the allocated budget. Although the District will make every effort to complete as many projects on this list as possible, the total amount of projects completed will depend on the pricing that is received following the bidding process.



Capital Reserve Proposition #3

BE IT RESOLVED that the Board of Education shall present to the qualified voters of the Freeport Union Free School District at the annual meeting to be held on May 21, 2019 the following proposition in substantially the following form:

PROPOSITION #3

SHALL the Board of Education of the Freeport Union Free School District be authorized to expend: (a) \$1,500,000 from the Capital Reserve Fund established on May 19th, 2009 and (b) \$2,500,000 from the Capital Reserve Fund established on May 16th, 2017 for the purpose of performing the following projects: Window replacement – Dodd Middle School, Leo F. Giblyn Elementary School & District-Wide; Exterior Improvements/Renovations – Dodd Middle School & District-Wide; Air Conditioning – District-Wide; Security Upgrades - District-Wide; Entry Vestibules – Caroline G. Atkinson School, Bayview Avenue School, Columbus Avenue School, New Visions School & District-Wide; Classroom Renovations including flooring/lighting– District-Wide; Science room renovations – Freeport High School & Atkinson Intermediate School; Bathroom renovations – District-Wide; Hallway/Corridor/Stairwell/Classroom Ceiling Tile, Lighting and Flooring Replacements - District-Wide; ADA Interior & Exterior Doors & Hardware – District-Wide; Roofs, Grounds, Steps, Foundations, Sidewalks, Playgrounds, Parking Lots – District-Wide; Masonry Restoration, Exterior Brick Repointing & Replacement and Waterproofing – Columbus Avenue School, Locker Room, Replacement/Renovation HVAC & Drainage – Freeport High School; Bleachers Replacement – Freeport High School; Press Box – Freeport High School.

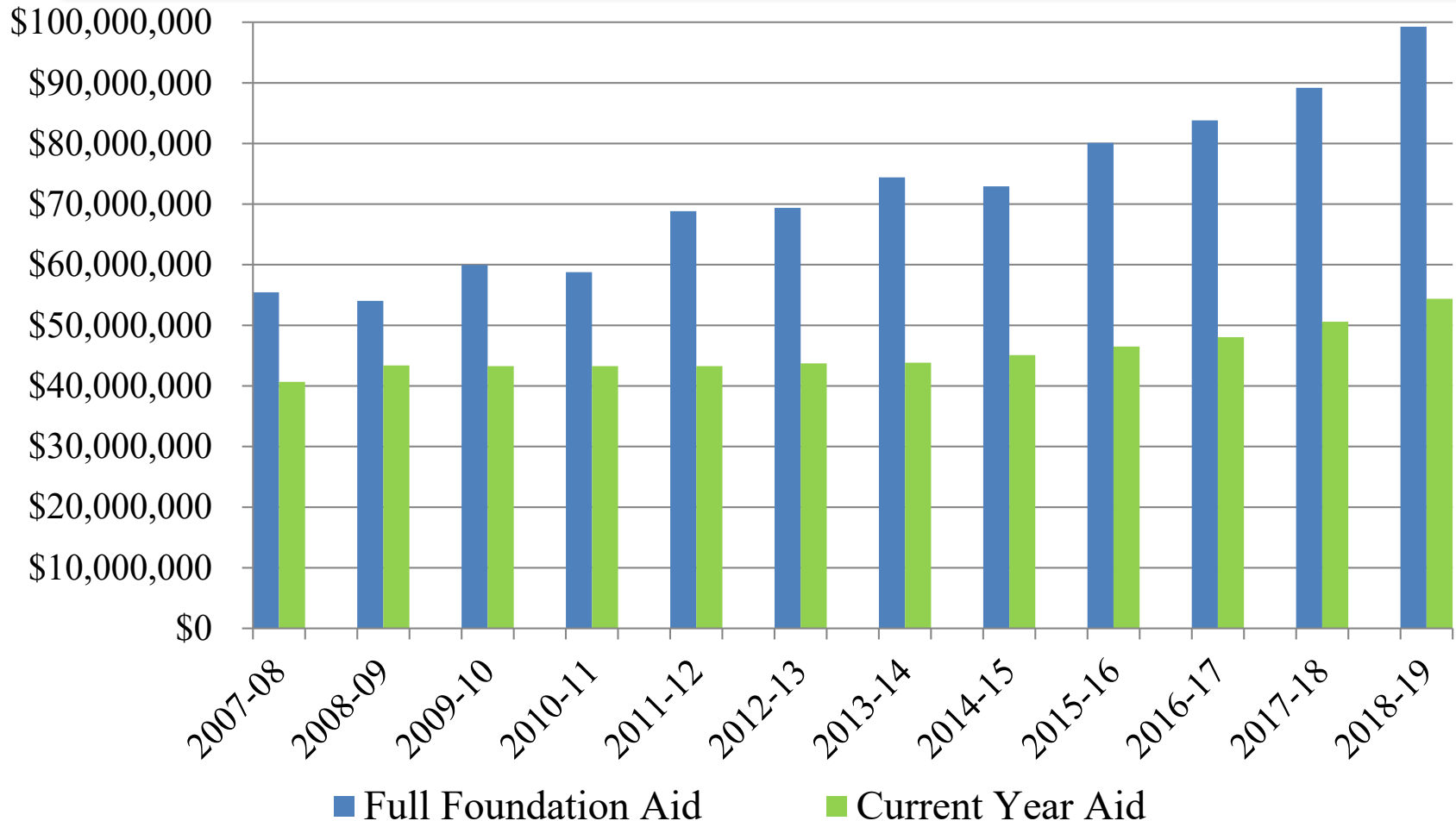


Foundation Aid Owed/Due to Freeport Public Schools

- **To date, if the Foundation Aid were fully restored, Freeport would receive over \$320 Million dollars.**
- **Annually, each year the formula is not restored, Freeport is losing ~\$45 Million dollars.**
- **Each year, the amount received by Freeport and the amount owed to Freeport widens.**



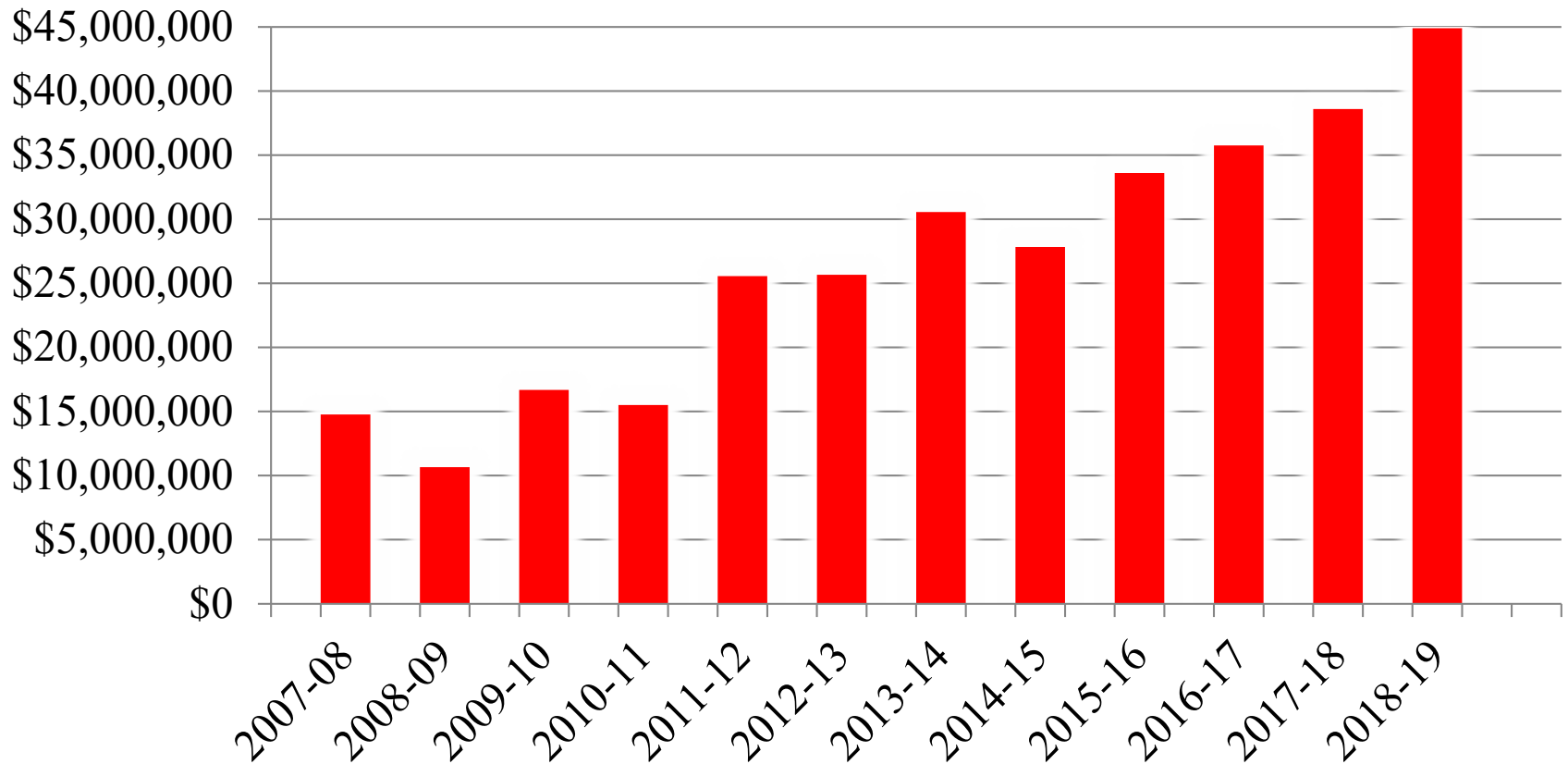
Foundation Aid vs. Current Year Aid





Foundation Aid - \$320 Million Owed to the Freeport Public Schools

Foundation Aid Lost





Advocacy

- Full Restoration of Foundation Aid
- No Mid-Year Cuts
- Protect school districts from any negative impact as a result of State and local Tax Deductions (SALT-D) elimination
- Support Property Tax Levy Cap exemptions including accounting for enrollment increases, rising special education costs, pension costs, etc.
- Aid for Unaccompanied Minors & English Language Learners
- Increase funding for Pre-Kindergarten program (Freeport's Funding hasn't increased in over 10+ years)
- Provide Mandate Relief/No New Mandates



2019-2020 Important Budget Development Dates

- ✓ February 6, 2019: BOE Planning/Action Meeting
- ✓ February 27, 2019: BOE Planning/Action/Budget Workshop Meeting - Bayview
- ✓ March 6, 2019: BOE Budget Workshop Meeting
- ✓ March 20, 2019: BOE Planning/Action/Budget Workshop
- ✓ March 27, 2019: BOE Planning/Action/Budget Workshop – Columbus
- ✓ April 10, 2019: BOE Planning/Action/Budget Workshop
- ✓ April 16, 2019: BOE Adoption of School Budget
- ✓ May 8, 2019: BOE Annual Public Hearing/Planning Meeting
- May 21, 2019: BOE Annual Budget Vote and Trustee Election

NOTE: All Meetings begin at 7:30 PM and will be held at Caroline G. Atkinson unless otherwise noted.

Freeport Public Schools



Questions?