

Freeport Public Schools



2018-2019 Budget Overview

Board of Education Meeting
April 17th, 2018



2018-2019 Budget Update

- **Historical Perspective**
- **Governor's Executive Budget**
- **Economic and Fiscal Challenges/Tax Levy Cap/State Aid**
- **Factors Impacting Proposed Budget 2018-19**
 - **Special Education**
 - **Contractual Salary Costs/ Health Insurance Costs**
 - **Change in Enrollment and Staffing Impact**
 - **Transportation**
 - **Part 154 Regulations**
 - **Second Language & Math Support Programs**
 - **Program Enhancements – New Course Offerings**
 - **Equipment Needs/Technology Plan Implementation**



Highlights of 2018-19 Governor's Executive Budget

- **State Aid to school districts will increase by \$859 million**
 - Foundation Aid will increase \$619 million
 - Expense Driven Aid will increase \$240 million
- **2018-19 NYS Governor's Budget is \$136 Million lower than the 2017-18 NYS Governor's Budget**
- **Regents Proposal & Education Conference Board recommended \$1.5 Billion to maintain current programs**



2018-19 Proposed Budget

| 2017-2018 Voter Approved Budget | 2018-2019 Proposed Budget | Dollar Increase | Percent Increase |
|---------------------------------------|---------------------------------|-----------------|------------------|
| \$175,028,809 | \$179,926,080 | \$4,897,271 | 2.80% |

Major Cost Factors:

- Special Education/BOCES \$2.3 Million
- Increase in staffing positions \$1.0 Million
- Facilities/Contractual/Transportation
Equipment/Textbook Adoption/Other \$1.6 Million



2018-2019 Proposed Budget

Additional Staffing Being Considered

- FHS – (2.0) Teachers
- Dodd – (1.0) Teacher on Special Assignment
- New Visions – (0.5) ESL/Bi-lingual Teacher
- Columbus – (0.5) Reading Teacher
- Central Registry – (0.5) Teacher
- District-Wide – (5.0) Teaching Assistants
- District-Wide – (1.0) Bi-lingual Speech Therapist
- Athletics – (1.0) 7th Grade Girls Soccer Coach, (1.0) 7th Grade Boys Soccer Coach, (1.0) Unified FHS Basketball Coach, (1.0) 7th Grade Baseball Coach , (1.0) 7th Grade Softball Coach (1.0) Boys & Girls 7-8 Winter Track (1.0) Golf (exploring)
- District-Wide – (5.0) Security Aides
- District-Wide – (2.0) Cleaners

Total of (4.5) Teachers, (1.0) Speech Therapist, (5.0) Teacher Assistants, (7.0) Athletic Coaching Positions, (5.0) Security Aides and (2.0) Cleaners



2018-19 Proposed Budget

| Component | 2017-2018 | 2018-2019 | Variance: \$ | % |
|----------------|---------------|---------------|-----------------|-------|
| Administrative | \$18,610,592 | \$19,154,383 | \$543,791 | 2.92% |
| Program | \$137,980,747 | \$141,803,245 | \$3,822,498 | 2.77% |
| Capital | \$18,437,470 | \$18,968,452 | \$530,982 | 2.88% |
| Total: | \$175,028,809 | \$179,926,080 | \$4,897,271 | 2.80% |



2018-2019 Proposed Budget Tax Levy Cap

- Allowable Tax Levy Growth

Factor (2.13% CPI Increase or Capped at 2.0%) = 2.0%

After allowable exclusions and other adjustments allowed under the tax levy cap provisions:

- **Projected Tax Levy Cap anticipated to be 2.97% or \$2,587,354**



Analysis of Revenue Sources for 2018-2019

| Description | Budget 2017-18 | Budget 2018-19 | Variance |
|--|----------------------|----------------------|--------------------|
| State Aid | \$73,563,873 | \$78,020,373 | \$4,456,500 |
| Other Sources of Revenue/Reserves with Adjustments | \$14,417,909 | \$14,963,136 | \$545,227 |
| Total Non-Tax Revenue | \$87,981,782 | \$92,983,509 | \$5,001,727 |
| Tax Levy Revenue | \$87,047,027 | \$86,942,571 | (\$104,456) |
| Total Revenues | \$175,028,809 | \$179,926,080 | \$4,897,271 |

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



Proposed Tax Levy for 2018-2019

The Tax Levy *decrease* for
2018-2019 is 0.12%

- *Fourth year in a row the District has decreased the tax levy!*
- *Tax Levy decrease six out of the last eleven years!*
- *Eleven year average tax levy increase only 1.27%*



Freeport Tax Levy History

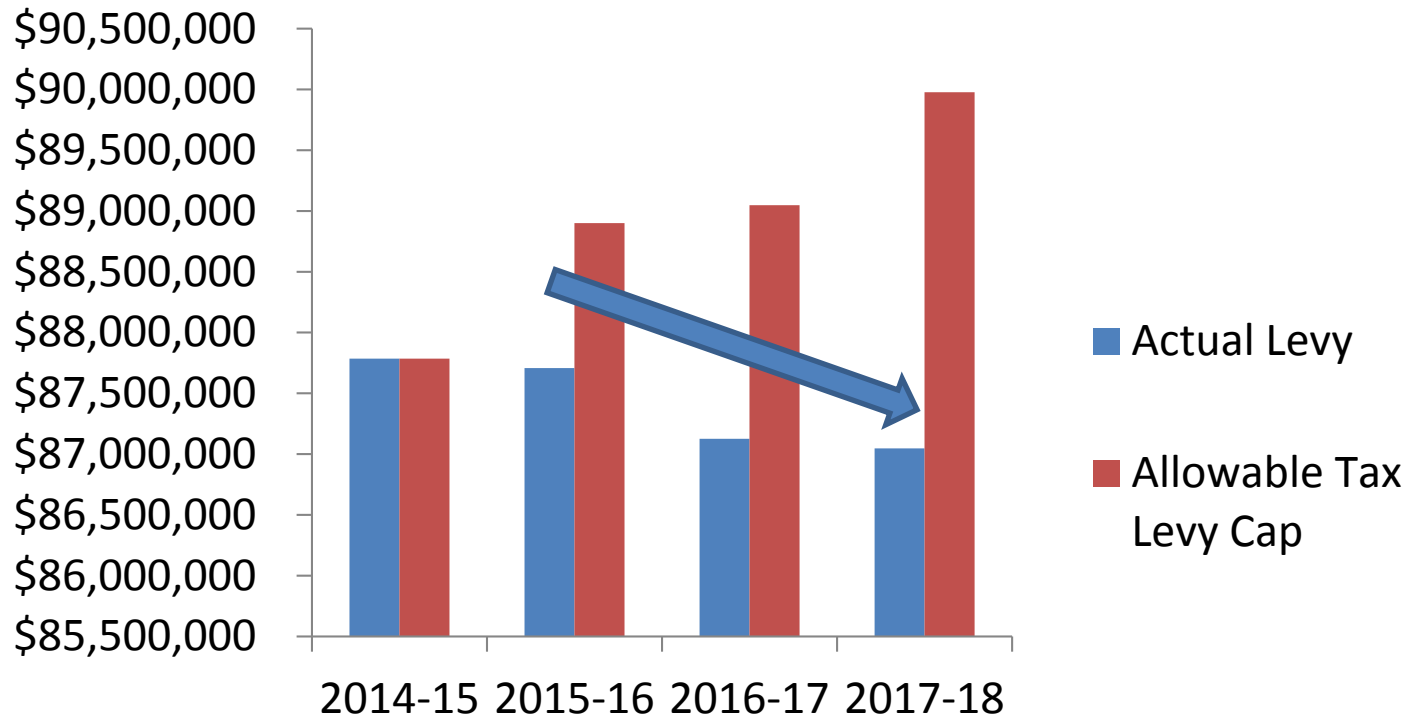
- **The Tax Levy has been decreased for the last 4 years in a row**

- **The Tax Levy has been decreased in 6 of the last 11 years**

- **The average Tax Levy increase for the past 11 years is only 1.27%**



Historical View – Tax Levy



The Tax Levy has been decreased the last 4 years in a row



2018-2019 Proposed Budget

Administrative Component



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Budget 2018/2019

Administrative Component

| FUNCTION | 2017/2018 | 2018/2019 | \$ CHANGE | % CHANGE |
|--|-------------------|-------------------|------------------|-----------------|
| Board of Education | 73,441 | 73,441 | 0 | 0.00% |
| Superintendent's Office | 460,993 | 482,051 | 21,058 | 4.57% |
| Finance - Business Administration | 932,714 | 973,359 | 40,645 | 4.36% |
| Personnel | 859,461 | 884,680 | 25,219 | 2.93% |
| Other Central Services | 1,358,208 | 1,372,557 | 14,349 | 1.06% |
| Special Items | 1,726,808 | 1,726,808 | 0 | 0.00% |
| Curriculum Development & Supervision | 445,345 | 439,056 | (6,289) | (1.41)% |
| Supervision - Regular School | 8,321,873 | 8,754,182 | 432,309 | 5.19% |
| Research, Planning, Assessment and Evalu | 48,790 | 50,254 | 1,464 | 3.00% |
| Employee Benefits | 4,382,959 | 4,397,995 | 15,036 | 0.34% |
| TOTAL | 18,610,592 | 19,154,383 | 543,791 | 2.92% |



2018-2019 Proposed Budget

Program Component



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Budget 2018/2019

Program Component

| FUNCTION | 2017/2018 | 2018/2019 | \$ CHANGE | % CHANGE |
|---|--------------------|--------------------|------------------|-----------------|
| Personnel | 21,632 | 21,632 | 0 | 0.00% |
| Inservice Training - Instruction | 330,000 | 330,000 | 0 | 0.00% |
| Teaching - Regular School | 60,300,633 | 60,659,008 | 358,375 | 0.59% |
| Programs - Children with Disabilities & S | 26,471,540 | 28,780,348 | 2,308,808 | 8.72% |
| Special Schools Teaching | 939,936 | 997,456 | 57,520 | 6.12% |
| Instructional Media | 3,036,767 | 3,120,484 | 83,717 | 2.76% |
| Pupil Personnel Services | 7,974,887 | 8,330,900 | 356,013 | 4.46% |
| Pupil Transportation | 9,226,145 | 9,484,852 | 258,707 | 2.80% |
| Employee Benefits | 29,679,207 | 30,078,565 | 399,358 | 1.35% |
| TOTAL | 137,980,747 | 141,803,245 | 3,822,498 | 2.77% |



2018-2019 Proposed Budget

Capital Component



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Budget 2018/2019
Capital Component

| FUNCTION | 2017/2018 | 2018/2019 | \$ CHANGE | % CHANGE |
|--------------------------|------------|------------|-----------|----------|
| Operations & Maintenance | 8,713,549 | 9,055,197 | 341,648 | 3.92% |
| Employee Benefits | 2,886,539 | 2,900,873 | 14,334 | 0.50% |
| Inter-fund Transfers | 6,837,382 | 7,012,382 | 175,000 | 2.56% |
| TOTAL | 18,437,470 | 18,968,452 | 530,982 | 2.88% |



Planned Capital Projects



Proposed Capital Projects Transfer to Capital

- Electrical Upgrade – Atkinson, Giblyn, District-Wide
- Air Conditioning – Archer Gym, Giblyn Gym, District-Wide
- Roof – Atkinson, District-Wide
- Exterior Improvements/Renovations – Dodd, District-Wide
- Security Upgrades – District-Wide
- Entry Vestibules– Giblyn, Archer, FHS, District-Wide
- Classroom/Flooring/Lighting Renovations – Atkinson, District-Wide
- Science Room Renovations – Dodd, FHS and Atkinson
- Bathroom Renovations – District-Wide
- Ceiling Tile & Lighting Replacements – District-Wide
- Band Room, Chorus Room & Display Case Renovation – FHS
- ADA Interior & Exterior Doors & Hardware – Columbus, District-Wide
- Grounds, Steps, Foundations, Sidewalks, Parking Lots, Bleachers, Scoreboard – FHS, Archer, 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.



Proposition to Approve Spending 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

- Dodd Phase III and Phase IV - Window Replacement & Exterior Improvement
 - Cost Projection \$2,400K - \$2,700K
- Window Replacement – Giblyn, District-Wide
- Exterior Improvements/Renovations – District-Wide
- Air Conditioning – Archer Gym, Giblyn Gym, District-Wide
- Security Upgrades – District-Wide
- Entry Vestibules– Giblyn, Archer, FHS, District-Wide
- Classroom/Flooring/Lighting Renovations – Atkinson, District-Wide
- Science Room Renovations – Dodd, FHS and Atkinson
- Bathroom Renovations – District-Wide
- Ceiling Tile & Lighting Replacements – District-Wide
- Band Room, Chorus Room & Display Case Renovation – FHS
- ADA Interior & Exterior Doors & Hardware – Columbus, District-Wide
- Roofs, Grounds, Steps, Foundations, Sidewalks, Parking Lots – FHS, Archer, District-Wide
- Classroom Addition Project – Atkinson (*NOTE: This project is currently planned to be funded by the Smart Schools Investment Plan. However, in the unlikely event the project costs exceed the Smart School Investment Plan allocation, any overage in costs would be funded here.*)

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 15, 2018 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; Exterior Improvements/Renovations – Dodd Middle School & District-Wide; Air Conditioning – Archer Elementary School Gym, Leo F. Giblyn Elementary School Gym & District-Wide; Security Upgrades - District-Wide; Entry Vestibules – Freeport High School, Leo F. Giblyn Elementary School, Archer Elementary School & District-Wide; Classroom Renovations including flooring/ lighting– District-Wide; Science room renovations – Dodd Middle School, Freeport High School & Atkinson Intermediate School; Bathroom renovations – District-Wide; Hallway/Corridor/Stairwell Ceiling Tile, Lighting and Flooring Replacements - District-Wide; Band Room, Chorus Room & Display Case renovation – Freeport High School; ADA Interior & Exterior Doors & Hardware – District-Wide; Roofs, Grounds, Steps, Foundations, Sidewalks, Parking Lots – District-Wide; Construction of classroom addition to Atkinson Intermediate School, all of the foregoing to include all labor, materials, equipment, apparatus and incidental costs related thereto.



Advocacy

- Full Restoration of Foundation Aid
- No cuts during the School Year
- Protect school districts from any negative impact as a result of State and local Tax Deductions (SALT-D) elimination
- Adjust Property Tax Cap –Give school districts more predictability. Account for enrollment increases
- Aid for Unaccompanied Minors & English Language Learners
- Increase funding for Pre-Kindergarten program (Freeport's Funding hasn't increased in over 10+ years)
- Increase funding for Mental Health
- Increase funding for improving School Safety & Security
- Provide Mandate Relief/No New Mandates



2018-2019 Important Budget Development Dates

- ✓ February 28, 2018: BOE Action Meeting/Budget Workshop – *Bayview Avenue*
- ✓ March 7, 2018: BOE Budget Workshop Meeting
- ✓ March 14, 2018: BOE Budget Workshop/Planning/Action Meeting
- ✓ March 28, 2018: BOE Action Meeting/Budget Workshop – *Columbus Avenue*
- ✓ April 17, 2018: BOE Action Meeting/Adoption of Freeport Budget
- May 8, 2018: Annual Budget-Public Hearing/Planning Meeting
- May 15, 2018: 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?