

# Mahopac Central School District

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## *2019-20 Proposed Budget Update*

March 25, 2019

## *2019-20 Budget – Open Items Update*

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### **Previously identified open items received:**

- Some 2019-20 BOCES co-ser rates.

### **Previously identified open items still open:**

- Receipt of all approved 2019-20 BOCES co-ser rates.
- Final staffing scheduling / staffing needs.
- Outcome of on-going annual reviews for special needs students.  
(i.e. out-of-district placements, graduating students, students returning to in-district programs, in-coming students currently in pre-school).
- Final 2019-20 state aid figures.

## 2019-20 Budget – Proposed Expenditures *(updated 3/25/19)*

The following reflects a “roll-over” budget broken down by expenditure category:

<b>Budget Expenditure</b>	<b>2019-20 Budget</b> (roll-over budget)	<b>2018-19 Budget</b> (Approved)	<b>Increase / (Decrease)</b>
Salaries	\$ 68,228,306	\$ 66,840,389	\$ 1,387,917
Pensions (TRS, ERS, SS)	12,411,191	13,001,982	(590,791)
Health Insurance	16,172,280	14,970,534	1,201,746
Contractual/Supplies/Equip	5,867,409	7,454,477	(1,587,068)
Out-of-District Tuition	5,424,799	5,470,797	(45,998)
Debt Service (P&I)	3,462,081	4,867,207	(1,405,126)
Transportation	6,592,967	6,214,582	378,385
Utilities	978,727	880,000	98,727
Occupational Education	1,900,914	1,900,121	793
Insurance	1,590,469	1,620,920	(30,451)
Transfer to Capital Fund	- 0 -	100,000	(100,000)
<b>TOTAL</b>	<b>\$ 122,629,143</b>	<b>\$ 123,321,009</b>	<b>\$ (691,866)</b>

## 2019-20 Budget – Summary Update

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The following provides an overview of the current status of the 2019-20 Budget process:

Meeting Date	Preliminary Expenditures	Preliminary Revenue	Projected Assigned Fund Balance / Reserves	Current Funds Available / (Shortfall)
3/6/19	\$ 122,650,141	\$ 120,200,646	\$ 2,449,495	\$ 0
3/18/19	\$ 122,650,141	\$ 120,200,646	\$ 2,449,495	\$ 0
3/25/19	\$ 122,629,143	\$ 120,200,646	\$ 2,449,495	\$ 20,998
4/11/19				
4/23/19				

## 2019-20 Budget – Enrollment Overview

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### 12 Year In-district Enrollment History:

School Year	In-district Enrollment	Change
2007 – 08	4,816	
2008 – 09	5,243	427
2009 – 10	5,104	(139)
2010 – 11	4,941	(163)
2011 – 12	4,856	(85)
2012 – 13	4,718	(138)
2013 – 14	4,634	(84)
2014 – 15	4,484	(150)
2015 – 16	4,320	(164)
2016 – 17	4,221	(99)
2017 – 18	4,149	(72)
2018 – 19	4,056	(93)

- Over the **past 5 years**, the District enrollment has **declined by 578 students**.
- Over the **past 10 years**, the District enrollment has **declined by 1,187 students**.

## 2019-20 Budget – 10 Year Budget and Tax Levy History

School Year	Approved Budget	Change		Tax Levy	Change
2009 – 10	\$ 108,517,670	3.64%		\$ 74,023,536	.72%
2010 – 11	\$ 108,638,447	.11%		\$ 76,894,784	3.88%
2011 – 12	\$ 111,011,490	2.18%		\$ 78,739,884	2.40%
2012 – 13	\$ 112,425,161	1.27%		\$ 80,654,650	2.43%
2013 – 14	\$ 115,368,194	2.62%		\$ 82,872,653	2.75%
2014 – 15	\$ 117,763,226	2.08%		\$ 83,276,749	.49%
2015 – 16	\$ 119,998,767	1.90%		\$ 84,101,189	.99%
2016 – 17	\$ 120,119,052	.10%		\$ 84,000,268	(.12%)
2017 – 18	\$ 120,748,784	.52%		\$ 84,000,268	0.00%
2018 – 19	\$ 123,321,009	2.13%		\$ 84,748,943	.89%

- Over the **past 5 years**, the Budget increased 6.89% and Tax Levy increased 2.26%.
- Over the **past 10 years**, the Budget increased 17.7% and Tax Levy increased 19.03%.

## 2019-20 Budget – Bus Purchases / Proposition

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In 2018-19 the District moved to a 12-15 year fleet replacement cycle, which provides for:

- Newer, safer, and more reliable vehicles
- Reduced parts inventory
- Reduced repair costs
- Predictable future vehicle costs
- A steady stream of state aid reimbursement

### Current Vehicle Fleet:

Age	Quantity	Percentage of Fleet
1 – 5 years	34	28%
6 – 10 years	35	29%
11 – 15 years	45	37%
16+ years	7	6%
Total	121	100%

# 2019-20 Budget – Bus Purchases / Proposition

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## **Proposition #2: Borrow \$1,130,000 to Purchase Vehicles and Cameras**

Type	Quantity	Cost
65 Passenger Bus	8	\$ 840,895
20 Passenger Van	3	\$ 143,376
Wheelchair Van	1	\$ 64,942
Cameras	128	\$ 80,787
<b>Total</b>		<b>\$ 1,130,000</b>

- Purchases are aided at 55.3% by the state, bringing net cost down to \$505,110.
- The District issues bond anticipation notes (BANS) to make the purchases.
- The BANS are paid off over five annual payments – the first being due in 2020-21.
- The annual taxpayer impact of this borrowing is:

Residence – Fair Mkt Value	Estimated Tax Increase	
	Tax / Year	Tax / Month
\$300,000	\$ 8	\$ .67
\$400,000	\$ 11	\$ .92
\$500,000	\$ 14	\$ 1.17



# 2019-20 Budget – Technology Support

The following reflects the current technology support structure, as well as the considerations to be weighed if this was brought in-house with District employees.

## ✓ Financial Considerations

Support Structure: <b>Out-sourcing</b>			Support Structure: <b>In-house Personnel</b>		
Position	Annual Cost	Status	Projected Salary	PR Taxes / Benefits	Total Cost
Senior Network Specialist	\$152,159	BOCES Coser	\$110,000	\$48,319	\$158,319
Network Specialist	106,511	BOCES Coser	65,000	37,675	102,675
Network Specialist	106,511	BOCES Coser	65,000	37,675	102,675
Junior Network Specialist	91,300	BOCES Coser	55,000	35,309	90,309
Junior Network Specialist	91,300	BOCES Coser	55,000	35,309	90,309
Technology Consultant	115,000	Consulting Agreement	130,000 (Director of Tech)	53,050	183,050
Technology Consultant	90,000	Consulting Agreement	65,000 (Tech Manager)	37,675	102,675
	\$752,781				\$830,012
<i>Less: BOCES Aid</i>	(100,650)		<i>Less: BOCES Aid</i>		- 0 -
<b>Total Net Current Cost</b>	<b>\$652,131</b>		<b>Total Cost</b>		<b>\$830,012</b>

# *2019-20 Budget – Technology Support*

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- ✓ **Systems Integrity Considerations**
  - ❖ Security needs and regulatory compliance
  
- ✓ **Hiring / Human Resources Considerations**
  - ❖ Civil Service protocols and regulations
  - ❖ Labor flexibility / structure
  
- ✓ **Training / Professional Development Considerations**
  - ❖ Continuing Education
  - ❖ Training / Professional Development Costs

# *2019-20 Budget Process*

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- April 11, 2019**      BOE Budget Development Meeting (Falls School @ 7:30 pm)
- April 23, 2019**      BOE Budget Development Meeting (Falls School @ 7:30 pm)  
**(2019-20 Budget adoption)**
- May 7, 2019**      Annual Budget Hearing (Mahopac Falls School @ 7:30 pm)
- May 21, 2019**      **Budget vote and Board of Education Election**  
(Mahopac High School Gymnasium @ 6 am to 9 pm)